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Agenda items 134 and 76 (a)

Proposed programme budget for the biennium 2012-2013

Oceans and the law of the sea

Oceans and the law of the sea

Programme budget implications of draft resolution A/66/L.21

Report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2012-2013

1. The Advisory Committee on Administrative and Budgetary Questions has considered the statement submitted by the Secretary-General (A/C.5/66/12) on the programme budget implications of draft resolution A/66/L.21, on oceans and the law of the sea.

2. The Advisory Committee notes that under the terms of operative paragraphs 36, 66, 168, 208, 231 and 245 of draft resolution A/66/L.21, the General Assembly would request the Secretary-General to convene in New York meetings of the States parties to the United Nations Convention on the Law of the Sea, the Commission on the Limits of the Continental Shelf, and various associated working groups dealing with related issues, as well as plenary meetings at the sixty-seventh session of the Assembly.

3. The Advisory Committee further notes that under the terms of operative paragraph 63 of draft resolution A/66/L.21, the Assembly would request the Secretary-General to take appropriate and timely measures to ensure secretariat services for the Commission on the Limits of the Continental Shelf and its subcommissions for the extended duration of time requested in the decision of the twenty-first Meeting of States Parties to the Convention. Operative paragraph 64 of the draft resolution would further request the Secretary-General to allocate appropriate and sufficient resources to the Division for Ocean Affairs and the Law of the Sea in the Office of Legal Affairs to provide adequate services and assistance to the Commission in view of the increased number of its working weeks, including through the establishment of additional posts to reinforce the Geographic

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Information System, legal and administrative support to the Commission, respectively.

4. The Secretary-General states that the new arrangements set out at the twenty-first Meeting of States Parties to the Convention would significantly increase the workload of the Commission in terms of the number of its working weeks. The Secretary-General further states that it is expected that the working methods of the Commission would also change, resulting in a substantial increase in the number of submissions under active consideration at the same time. The Secretary-General states that this will present considerable new challenges to the Division for Ocean Affairs and the Law of the Sea, which provides services to the Commission, and, as such, he states that there would be a need to strengthen the capacity of the Division by adding three new posts.

5. For the biennium 2012-2013, the Secretary-General states that three new posts would be required in order to ensure enhanced support and assistance to the Commission: one Senior Geographic Information System Officer (P-5), one Legal Officer (P-4) and one Administrative/Information Technology Assistant (General Service (Other level)). The functions of the proposed posts are outlined in the annex to the statement of the Secretary-General.

6. The Secretary-General states that no additional resources would be required for conference services related to the meetings referred to in operative paragraphs 36, 66, 168, 208, 231 and 245 of draft resolution A/66/L.21, since all the meetings have already been included in the calendar of conferences and meetings (A/C.5/66/12, para. 10).

7. The Secretary-General states that the estimated cost of the additional staffing required pursuant to paragraphs 63 and 64 of draft resolution A/66/L.21 would amount to $815,800, including $537,000 under section 8, Legal affairs, $192,100 under section 29D, Office of Central Support Services, and $86,700 under section 37, Staff assessment, to be offset by the same amount under income section 1, Income from staff assessment, of the proposed programme budget for the biennium 2012-2013 (ibid., para. 8).

8. The Secretary-General states that no provision has been made under the proposed programme budget for the biennium 2012-2013 in relation to the increase in activities referred to under operative paragraphs 63 and 64 of draft resolution A/66/L.21. He further states that, at the current stage, it is not possible to identify activities within the relevant budget sections that could be terminated, deferred, curtailed or modified during the biennium and that it would therefore be necessary for additional resources to be provided through an additional appropriation (ibid., para. 11).

9. The Advisory Committee notes that the Commission on the Limits of the Continental Shelf considers submissions from Member States in respect of the establishment of the outer limits of the continental shelf beyond 200 nautical miles and makes recommendations regarding the outer limits. The Committee was informed that, to date, the Commission had received a total of 58 submissions from Member States. Of these, the Commission had taken up 19, for which it had established subcommissions, and had issued 14 recommendations. The Committee was further informed that the Commission had yet to establish subcommissions to start the consideration of the remaining 39. In addition, the Committee was

informed that preliminary information notes had been received which were indicative of a further 45 submissions being made. The Committee was informed that the new working arrangements were implemented with a view to reducing the present backlog and would enable a number of submissions to be considered simultaneously.

10. The Advisory Committee was informed that the role of the Division for Ocean Affairs and the Law of the Sea in servicing the Commission included the receipt and processing of submissions from Member States and organizing, servicing and facilitating meetings of the Commission and its subcommissions. The Division also manages two related trust funds; one provides support to Commission members from developing countries and the other facilitates the preparation of submissions to the Commission by developing countries, in particular the least developed countries and small island developing States. **The Advisory Committee welcomes the support provided to Member States through these trust funds and encourages continued efforts to mobilize sufficient resources for these purposes**.

11. The Advisory Committee was informed that, currently, the staffing of the Division consisted of 16 staff, including the Director, the Deputy Director, six legal officers, three geographic information system officers and five administrative support staff. The Committee was informed that at present all posts were encumbered. The Committee was informed that the change in working methods of the Commission, including the increase in submissions being reviewed simultaneously, necessitated additional staffing to enable the Division to effectively support the Commission's work. The Committee notes that technical support in the area of geographic information systems is a central element of the support provided by the Division. **Given the specialized nature of such support, the Advisory Committee emphasizes the need to explore opportunities for cooperation and coordination between the Division and other Secretariat capacities in the area of geographic information systems**.

12. The Advisory Committee recognizes that new arrangements set out at the twenty-first Meeting of the States Parties to the Convention on the Law of the Sea will significantly increase the number of working weeks of the Commission and, by extension, increase the workload on the Division for Ocean Affairs and the Law of the Sea to service it. **The Advisory Committee has no objection to the additional three posts being proposed. The Committee expects that the increased staffing will enable the Division to provide enhanced support to Members States and the Commission and, in so doing, help facilitate the timely consideration of the current backlog of submissions from Member States**.

13. **The Advisory Committee recommends that the Fifth Committee inform the General Assembly that, should it adopt draft resolution A/66/L.21, additional resources in the amount of $815,800 gross ($729,100 net) would be required under section 8, Legal affairs ($537,000), section 29D, Office of Central Support Services ($192,100), and section 37, Staff assessment ($86,700), to be offset by the same amount under income section 1, Income from staff assessment, of the proposed programme budget for the biennium 2012-2013. This would represent a charge against the contingency fund and, as such, would require appropriation for the biennium.**

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Proposed programme budget for the biennium 2012-2013

Promotion and protection of human rights: human rights situations and reports of special rapporteurs and representatives

Situation of human rights in Myanmar

Programme budget implications of draft resolution A/C.3/66/L.55/Rev.1

Sixteenth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2012-2013

1. The Advisory Committee on Administrative and Budgetary Questions has considered the statement submitted by the Secretary-General in accordance with rule 153 of the rules of procedure of the General Assembly on the programme budget implications of draft resolution A/C.3/66/L.55/Rev.1 on the situation of human rights in Myanmar (A/C.5/66/10).

2. As indicated in paragraph 2 of the statement, under the terms of paragraph 32 of draft resolution A/C.3/66/L.55/Rev.1, the General Assembly would request the Secretary-General: (a) to continue to provide his good offices and to pursue his discussions on the situation of human rights, the transition to democracy and the national reconciliation process with the Government and the people of Myanmar, involving all relevant stakeholders, including democracy and human rights groups, and to offer technical assistance to the Government in this regard; (b) to give all necessary assistance to enable the Special Adviser and the Special Rapporteur to discharge their mandates fully, effectively and in a coordinated manner; and (c) to report to the General Assembly at its sixty-seventh session, as well as to the Human Rights Council, on the progress made in the implementation of that resolution.

3. The activities by which the requests would be implemented are described in paragraphs 4 to 9 of the statement. Paragraphs 10 to 14 contain information on the estimated resource requirements. The Advisory Committee notes that the Secretary-General estimates that the costs of continuing his good offices to facilitate the process of national reconciliation and democratization through his Special Adviser

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on Myanmar for the one-year period from 1 January to 31 December 2012 would amount to $1,200,500 net ($1,358,100 gross). A more detailed breakdown of the related costs is provided as part of the Secretary-General's report on estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council (A/66/354/Add.1 and Corr.1 and 2, para. 37). **The Advisory Committee notes that the acting Special Adviser, who is also the Chef de Cabinet of the Secretary-General, has continued in the function since 1 January 2010 and that the appointment of a new Special Adviser is expected by the end of 2011 (ibid., para. 39).**

4. Upon enquiry, the Advisory Committee was informed that the Group of Friends of the Secretary-General on Myanmar, mentioned in paragraph 28 of the resolution, was a consultative forum established by the Secretary-General in support of the implementation of his good offices mandate. Established in 2007, it comprised 15 members: Australia, China, France, India, Indonesia, Japan, Norway, the Republic of Korea, the Russian Federation, Singapore, Thailand, the United Kingdom of Great Britain and Northern Ireland, the United States of America, Viet Nam and the European Union. It was indicated that 16 meetings of the Group had been held since its inception, including four at the ministerial level. The meetings, including those held at the ministerial level, entailed no additional cost to the United Nations because the Group had always met at Headquarters.

5. Upon enquiry, the Advisory Committee was informed that the budget of $228,000 for official travel of the Special Adviser included requirements for travel within the region ($199,288) as well as travel to Europe and North America ($29,312) for consultation with both national and international actors. The Committee was further informed that the Special Adviser was accompanied on his travels by staff to provide working level support and follow-up to the consultations. **The Advisory Committee expects that official travel will be undertaken only when necessary. The Committee encourages the Office of the Special Adviser to take full advantage of meeting opportunities in New York in order to reduce travel costs.**

6. With regard to the use of consultants, the Advisory Committee was informed that the broad reform agenda announced by President Thein Sein in March 2011 potentially offered a new basis and framework for closer engagement between Myanmar and the United Nations in a range of key areas relevant to the Secretary-General's good offices mandate and requiring expertise not available within the Secretariat. The engagement included areas such as the provision of technical assistance and support for the development of broad-based socio-economic policymaking and implementation processes, particularly in the areas of health, education and poverty reduction, to supplement national development priorities as part of Myanmar's stated political and economic transition.

7. The Advisory Committee notes that, with regard to the request concerning technical assistance contained in the last part of paragraph 32 (a) of the draft resolution, such assistance, if requested, would be accommodated within the technical cooperation activities of the Office of the United Nations High Commissioner for Human Rights. The Committee further notes that, with regard to the request pertaining to the Special Rapporteur contained in paragraph 32 (b) of the resolution, the related requirements are considered to be of a perennial nature. As such, a provision of an estimated $70,200 per annum to implement the activities of

the Special Rapporteur has been made under section 24, Human rights, of the proposed programme budget for the biennium 2012-2013.

8. **The Advisory Committee recommends that the Fifth Committee inform the General Assembly that, should it adopt draft resolution A/C.3/66/L.55/Rev.1, resources amounting to $1,200,500 net ($1,358,100 gross) would be required for the period from 1 January to 31 December 2012 for the continuation of the efforts of the good offices of the Secretary-General relating to the situation in Myanmar. The Committee draws the attention of the Fifth Committee to the fact that those requirements, which would be charged against the provision proposed for special political missions under section 3, Political affairs, of the programme budget for the biennium 2012-2013, have already been submitted to the General Assembly at its current session (see A/66/354/Add.1 and Corr.1 and 2 and the related report of the Advisory Committee, A/66/7/Add.12).**

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Report of the Human Rights Council

Proposed programme budget for the biennium 2012-2013

Financing of unforeseen and extraordinary expenses arising from resolutions and decisions of the Human Rights Council

Seventeenth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2012-2013

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financing of unforeseen and extraordinary expenses arising from resolutions and decisions of the Human Rights Council (A/66/558). During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification.

2. The Secretary-General's report was submitted in response to General Assembly resolution 65/281, in which the Assembly recognized the need to provide adequate financing to fund unforeseen and extraordinary expenses arising from resolutions and decisions of the Human Rights Council, and requested the Secretary-General to present a report with options for consideration by the Fifth Committee at the main part of the sixty-sixth session.

3. The existing procedures for financing unforeseen and extraordinary expenses of various kinds are outlined in section II of the Secretary-General's report. The Advisory Committee notes, in particular, that, in cases where unforeseen activities are not related to peace and security, the Secretary-General is authorized, with the prior concurrence of the Advisory Committee, in accordance with paragraph 1 of the General Assembly resolutions on unforeseen and extraordinary expenses (the latest such resolution being 64/246), to enter into commitments for expenditures for which provision has not been included in the approved programme budget and for which the Secretary-General cannot await the approval of the General Assembly (A/66/558, para. 9).

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4. In section III of his report, the Secretary-General gives an overview of the current arrangements for financing activities resulting from resolutions and decisions of the Human Rights Council. In brief, he recalls that, when the Human Rights Council was established to replace the Commission on Human Rights, its rules of procedure did not provide for any specific funding mechanism. It was initially thought that the procedure for handling the financial implications of the Council's reports would be similar to that employed in respect of its predecessor and described in paragraphs 13 to 15 of the Secretary-General's report. However, according to the Secretary-General, the Human Rights Council has held sessions more frequently than did the Commission on Human Rights. Many of those sessions have resulted in the establishment of fact-finding missions or independent commissions of inquiry, tasked with investigative powers to assess certain critical human rights situations on an urgent basis (A/66/558, para. 16). As illustrated in the table following paragraph 17 of the Secretary-General's report, unforeseen expenses relating to commissions of inquiry and fact-finding missions are expected to total more than $4 million during the biennium 2010-2011.

5. The Secretary-General states in his report that, since the activities referred to in the preceding paragraph have required urgent implementation, it has not always been possible to seek the concurrence of the Advisory Committee for commitment authority under the provisions of the relevant General Assembly resolutions on unforeseen and extraordinary expenses or to wait for the approval of the Assembly in its normal annual review of budgetary matters. Accordingly, the Office of the United Nations High Commissioner for Human Rights has had to resort to all available sources of funding for the quick start, continuation and completion of those activities, including the temporary redeployment of existing regular budget resources allocated for other activities and, for the first time in 2011, the use of extrabudgetary resources (ibid., paras. 18-19).

6. The Secretary-General points out in his report that, pursuant to paragraph 31 of the annex to General Assembly resolution 65/281, the financing of special procedure activities is supposed to be achieved through the regular budget. He also indicates that, since the Assembly in its resolution 63/263 confirmed that revised estimates arising from resolutions and decisions of the Human Rights Council should be consolidated and presented in a single annual report, so as to avoid "piecemeal" budgeting, the review by the Advisory Committee and the General Assembly of resource requirements for urgent human rights procedures has been, for the most part, ex post facto. The resources within the approved appropriation have subsequently been redeployed to cover those resources already committed (ibid., paras. 20-21). During its consideration of the Secretary-General's report, the Advisory Committee was informed, upon enquiry, that, to date, no urgent human rights activities mandated by the Human Rights Council had been cancelled or curtailed owing to a lack of funding.

7. The Advisory Committee was also informed, upon enquiry, that during an informal meeting of the Chair of the Fifth Committee, the Deputy High Commissioner for Human Rights and Member States early in 2011, the Chair of the Fifth Committee indicated that the General Assembly had not, to date, been amenable to receiving three separate presentations (at the main part of the session and at the first and second parts of the resumed session) of financial requirements for the Human Rights Council (pursuant to its above-mentioned resolution 63/263). He further noted that, in any case, the present calendar of meetings of the Fifth

Committee was fully charged and could not accommodate additional meeting time devoted to human rights issues.

8. In his report, the Secretary-General proposes the following three options to ensure the availability of funds for the implementation of the urgent human rights activities arising from the resolutions and decisions of the Human Rights Council:

(a) Including a provision in the amount of $2 million for special missions in the area of human rights under section 24 (Human rights) of the proposed programme budget. Should the urgent additional requirements exceed the approved biennial provision, the Secretary-General may seek recourse to the provisions of the General Assembly resolution on unforeseen and extraordinary expenses;

(b) Establishing a reserve fund through additional appropriations in the amount of $2 million per biennium for financing special missions in the area of human rights. Resources committed under this arrangement would be replenished annually through an additional appropriation sought from the General Assembly in the context of its consideration of the consolidated statement on the contingency fund. Upon enquiry, it was clarified to the Committee that the reserve fund would be established as part of section 24 (Human rights) of the proposed programme budget;

(c) Authorizing access to immediate funding, by means of a commitment authority in the amount of $2 million per biennium, under the terms of paragraph 1 (a) of the General Assembly resolution on unforeseen and extraordinary expenses. Upon enquiry, it was clarified to the Advisory Committee that this option, if approved, would not require its concurrence.

9. The Advisory Committee was also informed, upon enquiry, that, in general, the activities requiring funding on an urgent basis would consist of fact-finding missions or commissions of inquiry mandated to look into a specific human rights situation or event. It was possible, however, that some kind of alternative mechanism might be called for in future to carry out similar urgent activities. Upon request, the Committee was provided with the following criteria which could be applied to determine whether or not a particular human rights activity required funding on an urgent basis:

- The alleged and factual human rights violations are time-sensitive in terms of involving loss of life, life-threatening situations or either imminent or ongoing damage of a very grave nature to victims that cannot be addressed in a timely manner by any other established human rights procedure.
- The activity is mandated by the Human Rights Council or the Security Council (and, in principle, the Third Committee, which considers human rights issues).
- The activity requires immediate and/or time-bound implementation.
- The activity is for a limited duration with an established final reporting deadline (that is, is not considered an ongoing or open-ended activity).

The Advisory Committee was further informed that an activity would be regarded as urgent when it could not be accommodated within existing budgetary provisions without the elimination of existing mandated activities or programmes. **In the Advisory Committee's view, the unavailability of funding for an activity is not a determinant of the urgency of that activity.**

10. Upon enquiry, the Advisory Committee was informed that, in July 2007, when the Secretary-General first submitted proposals for the financing of unforeseen and extraordinary expenses arising from resolutions and decisions of the Human Rights Council, it was anticipated that the sum of $2 million would finance the deployment of approximately four human rights missions over the course of the biennium 2008-2009. That figure was based on experience gained from the bienniums 2004-2005 and 2006-2007 and represented the anticipated full cost of the missions. The Committee was further informed that, although the future number, nature and duration of the mandates emanating from the Human Rights Council could not be predicted with any certainty, it was assumed, on the basis of the experience gained since 2006, that the requirements for urgent special human rights missions would remain at a level of around $2 million per biennium.

11. Upon enquiry, the Advisory Committee was provided with additional information on the procedure referred to in paragraph 9 of the Secretary-General's report for financing unforeseen activities that are not related to peace and security under paragraph 1 of the resolutions on unforeseen and extraordinary expenses (see para. 3 above). The Committee was informed that the procedure had been described in the report on unforeseen and extraordinary expenses that the Secretary-General had submitted to the General Assembly at its fiftieth session (A/C.5/50/30), and that annex III to that report contained a list of commitments entered into under the provisions of resolutions on unforeseen and extraordinary expenses for the period from 1988 to 1995. The procedure had been used five times during that period to finance activities not related to peace and security, including the establishment of the Centre for Human Rights in Cambodia ($288,000 in September 1993, pursuant to General Assembly resolution 46/187) and a technical survey mission for the International Civilian Mission in Haiti ($1,000,000 in 1994, pursuant to General Assembly resolution 48/229).

12. The Advisory Committee was further informed that, in section IX of its resolution 50/216, the General Assembly had decided to authorize the Secretary-General to continue with the arrangements described in his report pending a further decision on them. **It is the Committee's understanding that the General Assembly did not take any further decision that affected the procedure referred to in paragraph 9 of the Secretary-General's present report and that, therefore, it continues to apply.** In this connection, the Committee was informed that, in 1999, commitments of $553,500 were entered into under paragraph 1 of General Assembly resolution 52/223 on unforeseen and extraordinary expenses for the establishment of a commission of inquiry concerning the situation of human rights in East Timor. The Committee requested, but did not receive, information on other instances in which the procedure had been utilized since 1995. The Committee was further informed that the wording of the chapeau of paragraph 1 of the most recent resolution on unforeseen and extraordinary expenses (resolution 64/246) was identical to the wording of the chapeau of paragraph 1 of the resolution adopted on that same subject by the General Assembly at its fiftieth session (resolution 50/217), and that the interpretation of that paragraph had not therefore changed.

13. It is clear from the Secretary-General's report that the primary motivation for his proposals is the need to respond quickly to requests for resources for urgent human rights-related activities. **The Advisory Committee considers, however, that the Secretary-General's proposal to change the current arrangements for financing unforeseen and extraordinary expenses arising from the resolutions**

and decisions of the Human Rights Council is premature, since the existing financing mechanism described in paragraph 9 of the Secretary-General's report does not appear to have been utilized since the establishment of the Human Rights Council in 2006. In the Committee's view, the mechanism must be assumed to be fit for purpose. In this connection, the Advisory Committee is puzzled by the assertion made in paragraph 18 of the Secretary-General's report that it has not always been possible to seek its concurrence for commitment authority for urgent human rights missions under the provisions of paragraph 1 of the relevant General Assembly resolutions on unforeseen and extraordinary expenses.

14. **In view of the foregoing, the Advisory Committee therefore recommends that the General Assembly decide to maintain the current procedure for meeting unforeseen and extraordinary requirements not related to peace and security, as described in paragraph 9 of the Secretary-General's report, in respect of the financing of urgent human rights activities. For its part, the Advisory Committee stands ready to consider urgent requests for resources relating to human rights activities mandated by the Human Rights Council under the aforementioned procedure as and when required, and urges the Secretary-General to make every effort to ensure that the time taken to prepare the relevant submissions does not delay the release of resources. The Committee also emphasizes that, when requesting commitment authority under this procedure, the Secretary-General must always explain why the additional requirements cannot be immediately absorbed within the approved resources. The Advisory Committee further recommends that the General Assembly request the Secretary-General to report back to the Assembly at its sixty-eighth session on the utilization of this procedure.**

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Proposed programme budget for the biennium 2012-2013

Promotion and protection of human rights: implementation of human rights instruments

Convention on the Rights of Persons with Disabilities and the Optional Protocol thereto

Programme budget implications of draft resolution A/C.3/66/L.29/Rev.1

Eighteenth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2012-2013

1. The Advisory Committee on Administrative and Budgetary Questions has considered the statement submitted by the Secretary-General (A/C.5/66/11) in accordance with rule 153 of the rules of procedure of the General Assembly on the programme budget implications of draft resolution A/C.3/66/L.29/Rev.1 on the Convention on the Rights of Persons with Disabilities and the Optional Protocol thereto.

2. The Advisory Committee notes that the requests contained in paragraph 6 of the draft resolution would give rise to additional requirements for the Committee on the Rights of Persons with Disabilities for an additional week of meeting time per year, to be used consecutive to an existing regular session, bearing in mind the requirements of the Committee for reasonable accommodation, and without prejudice to the ongoing process of reform aimed at strengthening the treaty body system.

3. With respect to the necessity of the proposed additional week of meeting time per year, the Advisory Committee enquired concerning the status of the backlog of reports from States parties to the Convention pending review. The Advisory Committee was informed that the Committee on the Rights of Persons with Disabilities had examined 2 of the 24 reports received to date, and that at the current pace of considering one report in a one-week session, it would take 11 years to review the remaining 22 reports. However, with the proposed additional week of

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meeting time to be used consecutive to an existing one-week session, three reports could be examined in a two-week session, taking into consideration that some parts of the meeting process, such as drafting, consultation and translation, did not require formal meeting time and several dialogues with States parties could be scheduled one immediately following another. It was therefore anticipated that, with a one-week session and a two-week session per year, 4 reports could be reviewed per year and the time to review the 22 pending reports would be reduced from 11 to 5 and one half years. The Advisory Committee was also informed that an additional 76 reports from States parties were due by the end of 2011.

4. Upon request for clarification as to the requirements for reasonable accommodation, the Advisory Committee was informed that in the context of the draft resolution the requirements would involve provision for documentation in Braille, captioning and additional meeting time for adoption of texts (in order to permit the reading of each paragraph for those members with impaired vision), as well as improvements in the physical environment.

5. Regarding accessibility at the United Nations as a whole, the Advisory Committee notes that in paragraph 11 of the draft resolution the Secretary-General is requested to continue the progressive implementation of standards and guidelines for the accessibility of facilities and services of the United Nations system, in particular when undertaking renovations, including interim arrangements. The Committee was informed that an interdepartmental task force was reviewing how to make the United Nations more accessible. It was indicated to the Advisory Committee that, ideally, the Organization should provide the services and facilities called for in the Convention with respect to meetings, documents and facilities. This was being pursued progressively, with the related costs being a consideration. As for accessibility to all websites of the United Nations, the Committee was informed upon enquiry that the Department of Public Information had promulgated guidelines for all United Nations websites to improve their accessibility to persons with disabilities (available from http://www.un.org/webaccessibility). The website of the Office of the High Commissioner for Human Rights was now largely compliant with the guidelines; the other websites of the United Nations system had attained various levels of accessibility.

6. **As for the interdepartmental task force mentioned in paragraph 5 above, the Advisory Committee expects that the findings of the review undertaken by the task force will help to improve coordination on issues related to accessibility within the United Nations system. Should the General Assembly adopt the draft resolution, the Advisory Committee requests that the Secretary-General continue to progressively implement standards and guidelines for improved accessibility.**

7. The Advisory Committee notes the existence of multiple mandates on disability issues at the United Nations and was informed upon enquiry that these mandates included the following: (a) the Special Rapporteur on Disability, established in 1993 to promote the implementation of the United Nations Standard Rules on the Equalization of Opportunities for Persons with Disabilities (then the highest international standards in the area of disability rights) — the mandate has been renewed and continues to the present day (serviced by the Department of Economic and Social Affairs); (b) the Committee on the Rights of Persons with Disabilities, established under the terms of the Convention on the Rights of Persons

with Disabilities, which currently represent the highest international legal standards, in contrast to the United Nations Standard Rules, which do not have the status of binding international law; (c) the High-level Meeting on Disability and Development, an intergovernmental process which is not limited to the disability rights perspective but considers disability issues in the broader framework of development (serviced by the Department of Economic and Social Affairs); and (d) the annual Conference of States Parties to the Convention, where the States parties convene to focus on their implementation of the Convention (serviced by the Department of Economic and Social Affairs). The Advisory Committee notes that the multiple mandates on disability issues were established at different times through different processes and are currently serviced by the Department of Economic and Social Affairs and the Office of the United Nations High Commissioner for Human Rights. **The Advisory Committee trusts that the Department of Economic and Social Affairs and the Office of the United Nations High Commissioner for Human Rights will continue to work together, to the extent feasible, in accordance with their mandates and in the most effective manner possible.**

8. According to the Secretary-General, the additional requirements under the terms of paragraph 6 of draft resolution A/C.3/66/L.29/Rev.1 would amount to $1,496,600 per year, or $2,993,200 for the biennium 2012-2013. The additional amount would provide for the members of the Committee to remain in Geneva for one additional week, and the related conference-servicing costs associated with interpretation into official languages plus sign language, and translation and publication of documentation, including in Braille (A/C.5/66/11, paras. 4 and 5). The detailed breakdown of the requirements under sections 2, General Assembly and Economic and Social Council affairs and conference management, 24, Human rights, and 29E, Administration, Geneva, of the proposed programme budget for the biennium 2012-2013 is provided in paragraph 6 of the Secretary-General's statement.

9. As indicated in the Secretary-General's statement (ibid., paras. 4, 7 and 8), the additional requirements of $2,993,200, which were not foreseen in the programme of work, were not included in the proposed programme budget for the biennium 2012-2013. Further, the Secretary-General indicates that, at the current stage, it is not possible to identify activities within the relevant sections of the proposed programme budget that could be terminated, deferred, curtailed or modified during the biennium. It would therefore be necessary for additional resources in the amount of $2,993,200 to be provided through an additional appropriation for the biennium 2012-2013.

10. **The Advisory Committee recommends that the Fifth Committee inform the General Assembly that, should it adopt draft resolution A/C.3/66/L.29/Rev.1, additional resource requirements in the total amount of $2,993,200 would be required for the biennium 2012-2013 under section 2, General Assembly and Economic and Social Council affairs and conference management ($2,770,800); section 24, Human rights ($213,600); and section 29E, Administration, Geneva ($8,800). Under the procedures established by the General Assembly in its resolutions 41/213 and 42/211, those provisions would represent a charge against the contingency fund.**

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Programme budget for the biennium 2010-2011

Proposed programme budget for the biennium 2012-2013

Limited budgetary discretion

Nineteenth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2012-2013

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on limited budgetary discretion (A/66/570). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification.

2. The Committee recalls that, in its resolution 60/246, the General Assembly recognized the need for limited discretion in budgetary implementation for the Secretary-General within defined parameters to be agreed by the Assembly along with clear accountability mechanisms to the Assembly for its use. Subsequently, in its resolution 60/283, the Assembly authorized the Secretary-General, on an experimental basis, a limited discretion for budgetary implementation for the biennia 2006-2007 and 2008-2009, to enter into commitments up to $20 million in each biennium for positions and non-post requirements for the purpose of meeting the evolving needs of the Organization in attaining its mandated programmes and activities. The authorization was to be implemented in line with nine principles outlined by the Assembly in its resolution 60/283. The Assembly decided, in resolution 64/260, to continue the current arrangements for the exercising of the limited discretionary authority by the Secretary-General during the biennium 2010-2011.

3. In his present report, the Secretary-General proposes that the limited budgetary discretionary authority be established as a permanent mechanism with the following modifications: (a) an increase in the limit of the discretionary authority from $20 million to $30 million per biennium; (b) a change in the limit of utilization of the discretionary authority by the Secretary-General without prior concurrence of the Advisory Committee on Administrative and Budgetary Questions from

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$6 million per biennium to $6 million per year; and (c) authority to utilize the discretionary authority with respect to General Assembly resolutions to be implemented "within existing resources" in cases where activities are of a cross-cutting nature, affecting many budget sections, which would require an amendment to paragraph 8 (e) of section III of resolution 60/283 (see A/66/570, para. 53).

4. The Advisory Committee recalls that, in its last report on this subject (A/64/7/Add.18), it had recommended that the Secretary-General fully address the requests made by the General Assembly in section III, paragraphs 10 (a) to (d), of its resolution 60/283. That recommendation was endorsed by the Assembly in resolution 64/260. In those paragraphs the Assembly had requested information on:

(a) The utilization of the experiment during the course of the two bienniums;

(b) Implications, if any, for the human resources management policies and the Financial Regulations and Rules;

(c) The impact on programme delivery, as well as on the priorities of the United Nations as set by Member States;

(d) The criteria used by the Secretary-General to define the evolving needs of the Organization.

5. The Committee notes that, in the present report, the Secretary-General has responded to the General Assembly's previous requests. Reporting on the utilization of the limited budgetary discretion, the Secretary-General explains that from 2006 to 2011 it has been used for the avian influenza pandemic preparedness; fire safety; the enterprise resource planning system; human influenza pandemic preparedness; the extension of the appointments of ad litem judges of the United Nations Dispute Tribunal and their support staff; strengthening of the Administrative Law Section of the Office of Human Resources Management and the Office of Legal Affairs; and reconstruction and renovation of the premises of the Economic Commission for Latin America and the Caribbean (ECLAC) in Santiago following the 2010 earthquake (A/66/570, paras. 19-25). He indicated that it is expected that no recourse to the mechanism will be needed in 2011 (see also A/66/578, paras. 37-45 and table 10). Annex II to the Secretary-General's report provides information on the utilization of the limited budgetary discretion by budget section. A summary of the utilization of the mechanism by biennium is set out in the table below.

Utilization of the limited budgetary discretionary authority for the bienniums 2006-2007 to 2010-2011

(United States dollars)

Limited budgetary discretion used for[a]	*2006-2007*[b,c]	*2008-2009*[d]	*2010-2011*[e]	*Total*
Avian influenza pandemic preparedness	5 283 400	—	—	5 283 400
Human influenza pandemic preparedness	—	8 556 100	—	8 556 100
Enterprise resource planning project	—	2 764 000	—	2 764 000
Fire safety at United Nations Headquarters	3 500 000	—	—	3 500 000
Strengthening of the Office of Legal Affairs	—	—	826 600	826 600
Dispute Tribunal	—	—	2 038 200	2 038 200
Strengthening of the Administrative Law Section	—	—	518 900	518 900
ECLAC reconstruction[f]	—	—	5 522 900	5 522 900
Total	**8 783 400**	**11 320 100**	**8 906 600**	**29 010 100**

[a] The requirements have been funded through the utilization of savings under various programme budget sections.

[b] No use of the limited budgetary discretion was made in 2006 (see A/64/562, para. 8).

[c] See A/64/562, para. 9.

[d] See A/64/545, para. 28, and resolution 63/262, sect. II, paras. 18-20.

[e] To be reported in the context of the second performance report for the biennium 2010-2011.

[f] Does not reflect insurance reimbursements of $1,785,000 that were redistributed back to releasing sections.

6. Upon enquiry as to the utilization of the limited budgetary discretion for the enterprise resource planning system, the Committee was informed that the General Assembly approved an amount of $20 million for the project for the biennium 2008-2009, and requested the Secretary-General to meet the regular budget share of the overall requirements for the project in the amount of $2,764,000 from the overall resources appropriated for the biennium 2008-2009 and report on this in the second performance report for the biennium (resolution 63/262). In view of the fact that the enterprise resource planning system would affect many budget sections, the limited budgetary discretionary authority was utilized to meet the regular budget share of $2,764,000, and the requirement was absorbed within the existing resources of the overall budget (see also para. 16 below, and A/64/7/Add.18, para. 5 and table).

7. With respect to the implications, if any, for the human resources management policies and the Financial Regulations and Rules, the Secretary-General indicates that, in accordance with the nine principles set out by the General Assembly in its resolution 60/283, the exercise of the limited budgetary discretionary authority has had no implications for the human resources management policies or the Financial Rules and Regulations of the United Nations (A/66/570, para. 28). The Secretary-General explains that a detailed review of the vacancy and expenditure performance of concerned sections is undertaken to determine whether the additional requirements stemming from such initiatives can be absorbed. Where these cannot be absorbed, a detailed review of the overall vacancy rate and expenditure performance by section is conducted to determine whether funds can be released to support the initiatives under the discretionary authority. Funds are redeployed only from those sections that have vacancy rates higher than the budgeted rate, resulting in underutilization of amounts budgeted for posts, and projected low expenditure patterns (ibid., para. 29).

8. The Secretary-General further clarifies that utilization of the authority is subject to the Financial Rules and Regulations and does not hinder the application of established financial and budgetary policies and procedures (ibid., para. 31).

9. Regarding the impact of the discretionary authority on programme delivery and on the priorities of the United Nations as set by the Member States, the Secretary-General states that the exercise of the authority has not altered the priorities of the United Nations and has had a positive impact on programme delivery. In particular, since funding of evolving needs is taken from underutilized amounts resulting from post vacancies, programme delivery for those sections where funding is released is not hampered and the recruitment process in those sections is unaffected (ibid., paras. 32-33).

10. The Secretary-General indicates that the limited budgetary discretionary authority allows him the flexibility to meet emerging and unforeseen needs, as described in paragraph 5 above, in a timely manner within the approved level of appropriations and without negatively affecting mandated programme delivery (ibid., para. 37). He makes particular reference to the ability to ensure the safety of staff, delegates and visitors at Headquarters, and personnel in ECLAC, following the earthquake in Chile in February 2010.

11. According to the Secretary-General, the utilization of the limited budgetary discretionary authority falls outside the parameters of existing mechanisms, such as the contingency fund and the unforeseen and extraordinary expenses mechanism. He also indicates that the advantages of the limited budgetary discretionary authority over other mechanisms are the speed with which evolving needs for which other resources are not available can be addressed, and the fact that it does not require additional funds to be made available or a new appropriation by the General Assembly (ibid., paras. 39-44).

12. In paragraph 35 of his report, the Secretary-General identifies the following criteria applicable to the evolving needs of the United Nations in the context of limited budgetary discretion:

(a) The proposed activity is in support of the priorities of the Organization;

(b) The required resources are not included in currently approved budgets;

(c) The required resources cannot be accommodated from within the amount appropriated at the budget section level;

(d) The proposed activity does not lend itself to funding by other sources, such as extrabudgetary resources, the contingency fund or under the provisions of unforeseen and extraordinary expenses in respect of the maintenance of peace and security;

(e) The requirements are of a one-time nature (specific to the current biennium). If requirements are of a continuing nature and would continue into a subsequent biennium, provision should be made for continuing costs in budgetary proposals for subsequent periods.

13. Upon enquiry as to the requested change in the limit of utilization of the discretionary authority by the Secretary-General without prior concurrence of the Advisory Committee, from $6 million per biennium to $6 million per year, the Committee was informed that if the limit of $6 million is not reached in a given year, access to the remainder will not be carried over to the next year.

14. Concerning the requested amendment to paragraph 8 (e) of section III of resolution 60/283, the Secretary-General states that experience demonstrates that the use of limited budgetary discretion would seem fitting for cross-cutting activities that affect many budget sections, especially where absorption within a budget section could affect programme delivery (A/66/570, para. 49). Upon enquiry, the Committee was informed that in cases where the activity to be carried out would ultimately have an impact on many budget sections, use of the authority would provide a means to ensure that requirements are absorbed within existing resources of the overall budget, rather than in the specific budget section undertaking the activity, in order to minimize the impact on sections with less capacity to absorb.

15. **The Advisory Committee notes the criteria used by the Secretary-General to define the evolving needs of the Organization in the context of limited budgetary discretion (A/66/570, para. 35). It emphasizes that limited budgetary discretion must be exercised in accordance with the nine principles set out by the General Assembly in its resolution 60/283 (section III, para. 8). In view of the information provided regarding the areas in which it has been exercised, the Committee believes that clearer criteria for determining which activities should be funded through limited budgetary discretion will ensure a more consistent approach to the utilization of the budgetary discretion, responding to changing requirements arising during the biennium. Consequently, the Committee is of the view that the limited budgetary discretionary authority should be continued on an experimental basis.**

16. **The Advisory Committee recalls that it had previously highlighted the inadequacy of the justifications and explanations provided by the Secretary-General for proposed modifications in the last biennium (see A/64/7/Add.18, para. 7). The Committee considers that the current proposal does not put forward any new arguments or rationale in support of the proposed modifications to the limited budgetary discretionary authority, in particular the request to increase the limit of the authority from $20 million to $30 million, and the request to modify the limit of utilization of the discretionary authority by the Secretary-General without prior concurrence of this Committee from $6 million per biennium to $6 million per year. The Committee points out that the biennial utilization pattern does not indicate that the current $20 million limit is inadequate. It is also unclear why a change is needed with regard to the authorization to the Secretary-General to utilize up to $6 million under the discretion on a biennial basis without the prior concurrence of the Advisory Committee.**

17. **In the light of its observations above, the Advisory Committee recommends the continuation of the limited budgetary discretion experiment under the current arrangements, without the proposed modifications, for the utilization by the Secretary-General of the limited budgetary discretion for the 2012-2013 biennium. The Committee further recommends that the Secretary-General be requested to provide information to the Assembly at its sixty-eighth session addressing the issues raised above.**

United Nations A/66/7/Add.19

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Sixty-sixth session
Agenda item 134
Proposed programme budget for the biennium 2012-2013

Request for a subvention to the Special Court for Sierra Leone

Twentieth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2012-2013

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the request for a subvention to the Special Court for Sierra Leone (A/66/563). During its consideration of the report, the Advisory Committee met with the Registrar and other representatives of the Special Court, as well as with representatives of the Secretary-General, who provided additional information and clarification.

2. The report of the Secretary-General is submitted pursuant to section XII of General Assembly resolution 65/259, by which the Assembly, inter alia, took note of the resource requirements of the Special Court for Sierra Leone until its closure, authorized the Secretary-General, as an exceptional measure, to enter into commitments in an amount not to exceed $9,882,594 to supplement the voluntary financial resources of the Court for the period from 1 January to 31 December 2011, and requested the Secretary-General to report to the Assembly at its sixty-sixth session on the implementation of that resolution. According to the Secretary-General, his report is also intended to bring to the attention of the Assembly the continuing financial constraints faced by the Court, despite the efforts of its key donors, as well as the updated timeline for the completion of the Court's work (A/66/563, para. 1).

II. Request for a subvention to the Special Court for Sierra Leone

3. In its previous report on this issue the Advisory Committee gave an overview of the historical background to the financing of the Special Court and of the progress made by the Court towards the achievement of its mandate (see A/65/603,

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paras. 3-8). Since the submission of that report, however, the Committee notes that unforeseen developments in the Court's last trial, the *Prosecutor v. Charles Ghankay Taylor*, have resulted in a shift in the milestones set out in the approved June 2010 completion strategy, which foresaw the completion of all trials and appeals by February 2012. Consequently, in May 2011, the judges of the Court reviewed the June 2010 completion strategy and established new milestones (A/66/563, paras. 12-15). The Secretary-General indicates in paragraph 15 of his report that a judgement on the merits of the Taylor case is now expected to be issued in December 2011 (rather than June 2011, as previously anticipated) and that a sentencing judgement, if any, will follow approximately six to eight weeks later. On the basis of the new milestones and the expectation that appeals proceedings will probably take six months from the delivery of a sentencing judgement, an appeals judgement, if applicable, is projected for July 2012 (rather than February 2012, as previously anticipated). The Secretary-General also indicates, in paragraph 16 of his report, that two unforeseen contempt cases are ongoing before the Court. Those cases will be conducted in parallel with the Taylor proceedings. It is the Committee's understanding that, if the new milestones are adhered to, the Court will now complete its work by the end of July 2012.

4. Annex III to the Secretary-General's report provides an overview, in tabular form, of the Special Court's post requirements as at 1 November 2011 (table 1) and the drawdown staffing plan for the period from November 2010 to July 2012 (table 2). The Advisory Committee notes from table 2 that between December 2011 and January 2012 the total number of staff will increase from 66 to 88. The Committee was informed, in this regard, that the actual number of staff as at November 2011 stood at 92. It was clarified to the Committee that the staffing projections for late 2011 and early 2012 had been made before the delay in the delivery of the Taylor judgement and other unforeseen developments, such as the initiation of contempt proceedings and critical staff turnover, were known. Accordingly, when the Court reviewed its staffing levels in the light of those developments, posts in areas such as security, court management and administrative services had to be extended to address the additional workload.

5. The Advisory Committee notes from paragraph 17 of the report of the Secretary-General that the Special Court has made significant progress in preparing for its transition to the Residual Special Court for Sierra Leone. This issue is discussed in greater detail in section III below. As indicated in paragraph 36 of the Secretary-General's report, the Court has also made significant progress with its liquidation. The Management Committee approved the Court's liquidation policy in June 2010 and an addendum thereto in February 2011. Since then, the Court has identified and certified its assets and the 2010 audits of accounts and assets have been completed. The Court is now occupying only one third of its original site in Freetown, with a resulting decrease in fuel consumption. Witness safe houses have been closed and the Court is working with the Government of Sierra Leone and other stakeholders to convert the Security Building to a Peace Museum. A phased liquidation of movable assets that are not needed for current operations is now in progress. Upon enquiry, the Committee was informed that, in accordance with article 12 of the Agreement between the United Nations and the Government of Sierra Leone on the Establishment of a Residual Special Court for Sierra Leone, the assets of the Court were to be disposed of through donation to the Government of Sierra Leone. Accordingly, there would be no income from the liquidation of assets.

6. Section IV of the Secretary-General's report outlines the current financial position of the Special Court. As indicated in paragraph 18, the previously approved budget for 2011 amounted to $12,290,500. However, owing to the unforeseen shift in milestones referred to above, the revised approved budget for 2011 has increased by $3,722,900 to $16,013,400. As indicated in annex I to the report, the cash balance brought forward as at 1 January 2011 amounted to $2,671,664. Voluntary contributions received from 1 January to 31 October 2011 amounted to $4,815,934 and, as at 31 October 2011, $8,525,802 of the subvention of up to $9,882,594 approved by the General Assembly in its resolution 65/259 had been used. Accordingly, the Advisory Committee notes that no further resources are required for operations in 2011, as the total revised budget is adequately covered by the approved subvention and voluntary contributions. Upon enquiry, the Committee was informed that the unused portion of the subvention for 2011 would be returned to Member States in accordance with the established procedures. The Committee notes, in this regard, that the Special Court has demonstrated prudence in the management of previous subventions granted to it: commitment authorities requested in 2004 and 2005 were not fully utilized, and in 2006 a higher-than-anticipated unspent balance was surrendered in accordance with regulation 5.3 of the Financial Regulations and Rules of the United Nations (A/66/563, paras. 10 and 11). **The Committee commends the Special Court for its prudent use of resources.**

7. As indicated by the Secretary-General in paragraph 19 of his report, the previously approved budget for 2012 was $2,356,750. The revised approved budget for 2012 amounts to $9,066,400. Information on resource requirements by component and by object of expenditure is set out in annex II to the report. Since no voluntary contributions or pledges have been received for 2012 (see A/66/563, para. 19), the Secretary-General is seeking the approval of the General Assembly for a subvention of up to $9,066,400 for the Special Court to enable it to complete its mandate. In this connection, the Advisory Committee notes that any subvention approved by the Assembly would be disbursed by the Organization to the Court in the same way as for previous subventions: that is, the funds would be transferred to the Court by the Controller on an incremental basis and adjusted according to the status of voluntary contributions. The Registrar would be required, in this regard, to provide the Controller with monthly statements of all expenditure and income, and the existing arrangements for internal and external audit services would remain in place. **The Committee reiterates its earlier observation regarding the need for ongoing oversight of the management of the Special Court's assets** (see A/65/603, para. 14).

8. With regard to the level of voluntary contributions, the Advisory Committee was informed, upon enquiry, that, while the United Nations Secretariat had not sent a fund-raising appeal letter to Member States in 2011 because of the global financial crisis, since November 2010 senior officials of the Special Court had held approximately 70 fund-raising meetings in The Hague, New York and Freetown, as well as in other capital cities. In addition, in November 2011, the Court had sent out 52 fund-raising appeal letters to New York-based ambassadors of countries that had contributed to it in the past. The Committee was further informed that the Court still intended to send out end-of-year appeal letters to representatives of the member States of the European Union in Brussels and contacts at the European institutions, and that once a scheduling order for the delivery of the trial judgement in the Taylor case had been issued, fund-raising efforts would be intensified. Meetings would be held with diplomatic missions of various countries, and a briefing by the President

and Prosecutor of the Special Court would also be held. **The Committee regrets the situation whereby, to date, the Court has been unsuccessful in securing voluntary funding for 2012 and expects that the Management Committee and other senior officials of the Court will engage in vigorous fund-raising efforts for as long as the Court remains operational. In this connection, the Committee also encourages the Court to do more to broaden its donor base.**

9. The Advisory Committee recalls that, in its previous report on this issue, it noted that the Special Court for Sierra Leone, as the first of the international tribunals to complete its work, would serve as a reference for best practices and lessons learned for other international tribunals and courts. The Committee therefore encouraged the Court to keep a comprehensive documentary record of all best practices and lessons learned so that other international tribunals could benefit from its experiences (A/65/603, para. 8).

10. Upon enquiry, the Advisory Committee was informed that the following steps had been taken to respond to that recommendation:

(a) In 2011, the Office of the Prosecutor had organized a colloquium on best practices and lessons learned for the prosecutors from all the international tribunals;

(b) The Office of the Prosecutor was working with its counterparts in the International Tribunal for the Former Yugoslavia, the International Criminal Tribunal for Rwanda, the Extraordinary Chambers in the Courts of Cambodia and the Special Tribunal for Lebanon on a project to consolidate in a single publication all the best practices and lessons learned by each office in investigating and prosecuting international crimes. The expected publication date was early 2012;

(c) With the support of the Government of Canada and in coordination with the International Centre for Transitional Justice, the Registry of the Special Court was planning a legacy conference to document best practices and lessons learned in all areas;

(d) The Registrar of the Special Court had exchanged ideas with the registrars of other international tribunals on how to downsize while at the same time retaining critical staff, as well as on archiving;

(e) Since November 2010, the Special Court had participated in approximately 40 events relating to the sharing of best practices and lessons learned with other courts, tribunals and institutions at the international and national levels in areas such as witness protection, prosecutorial and investigative strategies, outreach and residual and legacy issues.

The Committee notes the steps taken to identify and document best practices and encourages the Special Court to continue its efforts in this regard.

11. The Advisory Committee notes that the Secretary-General, with the consent of the Security Council, first approached the General Assembly with a request for a subvention to the Special Court in 2004 (see S/2004/182 and 183). The Committee further notes that, since then, the Court has received financing through the regular budget of the United Nations on various occasions. **In view of the importance of the activities undertaken by the Court, and bearing in mind the progress it has made to date towards the achievement of its mandate, the Committee recommends that the Assembly approve, as an exceptional measure, a subvention of up to $9,066,400 for the period from 1 January to 31 July 2012**

intended to supplement any voluntary contributions received so that the Court can complete its work. The Committee recommends that the Assembly:

(a) Authorize the Secretary-General to enter into commitments in an amount not to exceed $9,066,400 for the period from 1 January to 31 July 2011 for a subvention to the Special Court for Sierra Leone;

(b) Request the Secretary-General to report to the General Assembly at its sixty-seventh session on the implementation of the subvention during the biennium 2012-2013 and on the status of voluntary contributions for the Special Court.

12. The Advisory Committee stresses that its recommendation in the preceding paragraph is made on the basis that, in accordance with section XII, paragraph 6, of General Assembly resolution 65/259: (a) any regular budget funds appropriated for the Special Court will be refunded to the United Nations at the time of the liquidation of the Court, should sufficient voluntary contributions be received; and (b) the United Nations Secretariat, the Management Committee, the Registrar and other senior officials of the Special Court will intensify their efforts to fund the activities of the Court through voluntary contributions. The Advisory Committee expects that there will be no further requests for subventions to the Special Court.

III. Residual and legacy activities

13. In section V, paragraphs 22 to 30, of his report, the Secretary-General describes the residual activities that will take place after the closure of the Special Court in July 2012. He indicates, inter alia, that in August 2010 the Agreement between the United Nations and the Government of Sierra Leone on the Establishment of a Residual Special Court for Sierra Leone was finalized. The Advisory Committee was provided, upon request, with a copy of the Agreement, which includes the statute of the Residual Special Court. The Committee was also informed, upon enquiry, that unlike the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda, which had been established by the Security Council under Chapter VII of the Charter of the United Nations, the Special Court had been created by means of an Agreement between the United Nations and the Government of Sierra Leone. The Residual Special Court was also a treaty-based organization, having been established by means of a further Agreement between the same two parties.

14. The Secretary-General also indicates in his report that the statute of the Residual Special Court enumerates the residual functions, both ongoing and ad hoc, to be carried out by that body, and guarantees continuity of the Special Court's jurisdiction, rights and obligations. The Advisory Committee notes, in particular, that the Residual Special Court will have the power to prosecute the one remaining fugitive, Johnny Paul Koroma, if his case is not referred to a competent national jurisdiction.

15. The Advisory Committee further notes from the Secretary-General's report that, pursuant to article 6 of the Agreement on the Establishment of a Residual Special Court, the latter is to carry out its functions at an interim seat in The Hague, with a branch or sub-office in Freetown for witness protection and support and coordination of defence issues, until such time as the parties to the Agreement

decide otherwise. The Secretary-General also indicates that ongoing functions will be managed by a total of seven permanent staff in both offices, and that, rather than recruiting additional staff or consultants to prepare for the transition to the Residual Special Court, the required legal, technical and logistical work is being done by existing staff in addition to their regular duties (A/66/563, paras. 24-27). **The Committee encourages the Special Court to continue its efforts to minimize human resources requirements for the Residual Special Court.**

16. Upon request, the Advisory Committee was provided with a copy of the preliminary budget of the Residual Special Court. The Committee was informed that requirements for ongoing residual functions for the first year of operations amounted to $1,625,300. The requirements for ad hoc residual judicial proceedings, if applicable, would amount to a maximum of $1,537,200 per annum.

17. The Advisory Committee notes that, pursuant to article 3 of the Agreement on the Establishment of a Residual Special Court, the expenses of the latter are to be borne by voluntary contributions from the international community. **The Committee trusts that effective fund-raising methods will be adopted so as to ensure that sufficient voluntary contributions are secured for the Residual Special Court.**

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Report of the Human Rights Council

Programme budget for the biennium 2010-2011

Proposed programme budget for the biennium 2012-2013

Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its sixteenth, seventeenth and eighteenth sessions and its fifteenth, sixteenth and seventeenth special sessions

Twenty-first report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2012-2013

1. The Advisory Committee on Administrative and Budgetary Questions has considered an advance version of the report of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its sixteenth, seventeenth and eighteenth sessions and its fifteenth, sixteenth and seventeenth special sessions (A/66/586), which was submitted in accordance with the procedure approved in part V of General Assembly resolution 63/263. During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification.

2. The total requirements arising from the 63 resolutions and decisions adopted by the Human Rights Council at its three regular and three special sessions amount to $10,573,700 for 2010-2011 and $13,261,800 for 2012-2013 (ibid., para. 5). The Secretary-General proposes to accommodate the additional requirements for 2010-2011 from within the existing appropriation as reported in the second performance report for that biennium, and to consider the additional requirements for 2012-2013 in the context of the contingency fund. A total of six posts and a number of general temporary assistance positions are requested for 2012-2013 (see paras. 4-10 below and annex to the present report). The annex to the report of the Secretary-General provides a summary, by each resolution and decision, of the requirements. The Advisory Committee notes that the Secretary-General will accommodate the

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additional requirements for the biennium 2010-2011 from within the resources appropriated for that biennium.

3. For the biennium 2012-2013, the Advisory Committee notes that, in a number of instances, the additional resource requirements are relatively small amounts for activities of a shorter duration, such as the amount of $70,400 related to resolution 18/3. **The Advisory Committee is of the view that, before resorting to the contingency fund, the first option should be to explore if these amounts could be absorbed from within the proposed programme budget for 2012-2013.**

4. Two posts (1 P-3 and 1 General Service) are requested, in relation to resolution 16/21 on the review of the work and functioning of the Human Rights Council, to assist the Consultative Group in the selection and appointment process of special procedures mandate holders (ibid., paras. 45-53). Upon enquiry, the Advisory Committee was informed that the mandate holders, such as special rapporteurs or members of a working group, had increased from 53 in 2007 to the current 69. The Committee also notes from the report of the Secretary-General that, at the time of consideration by the General Assembly of Council resolution 5/1, one proposed P-3 post had not been approved by the Assembly. **The Advisory Committee is of the view that the increased requirement is related to functions that are of a more administrative rather than substantive and technical nature. The Committee therefore recommends approval of the establishment of the General Service post and recommends against the P-3 post.**

5. Four posts (1 P-4, 1 P-3, 1 P-2 and 1 General Service) in relation to resolution 17/4 are proposed to assist the newly established Working Group on Human Rights and Transnational Corporations and the Forum on Business and Human Rights under the guidance of the Working Group (ibid., para. 87). In addition, two general temporary assistance positions (1 P-3 and 1 General Service), each for six months, are also proposed. **The Advisory Committee is of the view that the workload does not merit all of the posts and positions requested. It therefore recommends approval of one P-4, one P-2 and one General Service posts and one General Service general temporary assistance position, and recommends against the establishment of one P-3 post and one P-3 general temporary assistance position.**

6. The Advisory Committee notes the requests in the report of the Secretary-General for various positions under general temporary assistance. It sought clarification as to how much funding for general temporary assistance positions was being requested and what the respective functions would be. The Committee was informed that for the biennium 2012-2013 additional requirements in the amount of $3,720,000 were being requested under general temporary assistance arising from resolutions adopted at the sixteenth, seventeenth and eighteenth regular sessions and the seventeenth special session of the Human Rights Council. A list of all general temporary assistance positions proposed for 2012-2013, with their levels, duration of service and functions, as provided to the Advisory Committee, is provided in the annex to the present report.

7. In its decision 17/118, the Council decided to establish an Office of the President, within existing resources, to support the President and to enhance efficiency and institutional memory in this regard (ibid., para. 130). The Secretary-General indicates in his report that it could be assumed that three staff members would be recruited at the P-4, P-3 and P-2/1 levels, respectively, under general

temporary assistance, based on the composition and tasks of the Office as described in paragraph 2 of decision 17/118 (ibid., para. 131). The additional requirements related to the proposed three positions would amount to $989,300, under section 24 of the proposed programme budget for the biennium 2012-2013 (ibid., para. 134). The Advisory Committee notes that in the same decision the Council decided to provide the President with the support of a Public Information Officer, through an existing position from the Office of the United Nations High Commissioner for Human Rights (OHCHR).

8. Upon enquiry, the Advisory Committee was informed that OHCHR functioned as the secretariat for the Council and provided comprehensive technical and substantive support to the President, the Bureau and the Council as a whole. However, such support did not extend to personal assistance functions relating to the scheduling and handling of bilateral meetings of the President. Since the inception of the Council, all Presidents (elected in June for a one-year term) had been supported by staff from their own permanent missions, supplemented by one or two personnel provided through financial support by donor Governments on an ad hoc basis. **The Advisory Committee recognizes the importance of providing adequate support to the Office of the President of the Human Rights Council. While noting the reassignment of Public Information Officer (P-3) to the Office of the President, the Committee is of the view that further efforts should be made to utilize capacity existing within OHCHR to provide the institutional memory called for in decision 17/118. Accordingly, the Committee recommends approval of the one P-4 and one P-2 positions proposed under general temporary assistance and recommends against the new position at the P-3 level. The Committee considers that the new staffing arrangement should be sufficient to ensure support to the President of the Council as prescribed in decision 17/118, and lead to enhanced efficiency.**

9. The additional requirements resulting from resolution 16/16 on enforced or involuntary disappearances are requested to assist the Working Group in processing a backlog of more than 400 cases (ibid., paras. 40 and 41). The total additional requirements of $351,600 for 2012-2013 include: (a) one P-3 position for 12 months annually to respond to new cases and to manage existing cases; and (b) one P-3 position for two months per year to provide assistance to the Working Group in clearing the backlog. The Advisory Committee was informed, upon enquiry, that the pending cases had increased to 650 as at 8 December 2011. **While the Advisory Committee has no objection to the proposed resource requirements under general temporary assistance, it expects that with the two proposed P-3 positions to support the Working Group, the backlog of pending cases will be cleared as quickly as possible. The Committee also emphasizes that it considers these positions to be of limited duration and therefore does not expect their retention beyond the clearance of the backlog.**

10. Three general temporary assistance positions are requested in relation to resolution 18/6 on promotion of a democratic and equitable international order, including one P-3 (24 months), one P-3 (12 months) and one General Service (12 months). **The Advisory Committee is of the view that the functions envisaged should be carried out by one staff member at the P-3 level (24 months) and one General Service staff member (12 months). The Committee therefore recommends against the proposed resources for the P-3 position (12 months).**

11. The actions to be taken by the General Assembly are contained in paragraphs 211 and 212 of the report of the Secretary-General. **Subject to its observations and recommendations in paragraphs 3 to 5, 8 and 10 above, the Advisory Committee recommends approval of the proposals of the Secretary-General.**

Annex

New requirements for general temporary assistance in 2012-2013 arising from Human Rights Council resolutions of the sixteenth, seventeenth and eighteenth sessions and the seventeenth special session

Resolution/decision		*Amount ($US)*	*Months*	*Level*	*Functions*
16/9	Situation of human rights in the Islamic Republic of Iran	165 800	12	P-3	Support to Special Rapporteur, including facilitation and participation in country visits, preparation of briefing notes and press statements, as well as preparation of the report to the Human Rights Council
16/16	Enforced or involuntary disappearances	331 600	24	P-3	Review of backlogged and new cases submitted to the Working Group on Enforced or Involuntary Disappearances for persons reported as disappeared, including documentation and verification of information, follow-up with Governments and other involved parties, and preparation of document files for review by the Working Group
17/4	Human rights and transnational corporations and other business enterprises	149 800	6	P-3	Organizational and substantive support to the Forum on Business and Human Rights, preparing documentation for the Forum and its summary report, assisting in consultations with all relevant stakeholders and dissemination and follow-up to the recommendations of the Forum
			6	General Service	Administrative and logistical support to the Forum on Business and Human Rights, including preparations for the annual meeting, preparing invitations and organizing travel arrangements, preparation and processing of documentation for the Forum and otherwise supporting the effective functioning of the meetings, including advance preparatory meetings and follow up activities
17/17	Human rights situation in the Libyan Arab Jamahiriya	193 600	3	P-5	Extension of services for the secretariat Coordinator of the Independent International Commission of Inquiry for Libya through the completion of the field work of the Commission and preparation of their final report, to be submitted to the Human Rights Council at its nineteenth session, in March 2012
			1	P-4	Extension of the Investigative Team Leader for the Commission, through the completion of its field work in January 2012
			1	P-4	Extension of the Legal Adviser for the Commission, through the completion of its field work in January 2012
			1	P-4	Extension of the Human Rights Reporting Officer for the Commission, through the completion of its field work in January 2012
			4	P-3	Extension of the four Human Rights Investigative Officers assisting the Commission, through the completion of its field work in January 2012

Resolution/decision		*Amount (US$)*	*Months*	*Level*	*Functions*
			1	P-2	Extension of the Archiving/Information Management Officer supporting the Commission, through the completion of its field work in January 2012
			2	General Service	Extension of two Administrative/Logistics Assistants supporting the Commission, through the completion of its field work in January 2012
17/21	Assistance to Côte d'Ivoire in the field of human rights	165 800	12	P-3	Support to the Independent Expert, including facilitation and participation in country visits, preparation of briefing notes and press statements, as well as with the preparation of the report to the Human Rights Council
17/118	Establishment of the Office of the President of the Human Rights Council	989 900	24	P-4	Temporary contract for the Special Adviser to the President of the Human Rights Council (appointed annually), to serve as the focal point for overall support to the President, directing the work of the Office, reviewing draft statements and assisting the President in all his or her political consultations
			24	P-3	Temporary contract for the Policy Adviser to the President of the Human Rights Council (appointed annually), responsible for organizing and preparing substantive documentation relating to various meetings of the President, advising on legal or procedural matters and drafting statements
			24	P-2	Temporary contract for an Associate Officer to support the President of the Human Rights Council (appointed annually), responsible for organizing and preparing minutes of meetings of the President, handling correspondence and queries, as well as for all administrative matters relating to the Office
18/2	Preventable maternal mortality and morbidity and human rights	82 900	6	P-3	Organizational and substantive support to the organization of an expert workshop on preventable maternal mortality, preparing advance documentation/conference room papers, consultation with stakeholders, assisting with arrangements for participants and assisting in the drafting of the technical guidance to be presented to the Human Rights Council
18/5	Human rights and international solidarity	82 800	6	P-3	Organizational and substantive support to the organization of an expert workshop on human rights and international solidarity, researching and preparing advance documentation/conference room papers, consultation with stakeholders, assisting with arrangements for participants and assisting in the drafting of the report to be presented to the Human Rights Council
18/6	Promotion of a democratic and equitable international order	617 400	24	P-3	Ongoing full-time support to the Independent Expert, including facilitation and participation in country visits, preparation of briefing notes, press statements, studies and annual reports to the Human Rights Council and General Assembly, as well as assisting in effective communication between the mandate holder, States and other stakeholders

Resolution/decision		*Amount (SUS)*	*Months*	*Level*	*Functions*
			12	P-3	Six months per year for additional research support to the work of the Independent Expert in preparation for field visits and the annual reports
			12	General Service	Six months per year for administrative and logistical support to the Independent Expert, including the preparation of related travel, formatting and processing of reports, documentation and communications, file maintenance and other related organizational matters
18/7	Special Rapporteur on the promotion of truth justice reparation and guarantees of non-recurrence	617 400	24	P-3	Ongoing full-time support to the Special Rapporteur, including facilitation and participation in country visits, preparation of briefing notes, press statements, studies, annual reports to the Human Rights Council and General Assembly and assisting in effective communication between the mandate holder, States and other stakeholders in accordance with Human Rights Council resolution 18/7
			12	P-3	Six months per year for additional research support to the work of the Special Rapporteur, in preparation for field visits and the annual reports
			12	General Service	Six months per year for administrative and logistical support to the mandate of the Special Rapporteur, including the preparation of related travel, formatting and processing of reports, documentation and communications, file maintenance and other related organizational matters
S-17/1	Situation of human rights in the Syrian Arab Republic	323 000	2.5	P-5	Extension of services for the secretariat Coordinator of the Independent International Commission of Inquiry for Syria, through the completion of the field work of the Commission and preparation of their final report to be submitted to the Human Rights Council at its nineteenth session, in March 2012
			2.5	P-4	Extension of the Investigative Team Leader for the Commission, through the completion of its work, including contribution to its final report, in March 2012
			2.5	P-4	Extension of the Legal Adviser for the Commission through the completion of its work, including contribution to its final report, in March 2012
			2.5	P-4	Extension of the Investigation/Liaison Officer for the Commission through the completion of its work, including contribution to its final report, in March 2012
			4.5	P-3	Extension of three Security Officers (1.5 months each) to support the Commission through the completion of its field work in mid-February 2012

Resolution/decision	*Amount (SUS)*	*Months*	*Level*	*Functions*
		1.5	P-3	Extension of the Witness Protection Officer to support the Commission through the completion of its field work in mid-February 2012
		1	P-2	Extension of the Archiving/Information Management Officer to support the Commission through January 2012
		1.5	General Service	Extension of the Logistics Assistant supporting the Commission, through the completion of its field work in mid-February 2012
		2.5	General Service	Extension of Administrative Assistants supporting the Commission through the completion of its work, including preparation of its final report, in March 2012
Total	**3 720 000**			

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Proposed programme budget for the biennium 2012-2013

Review of arrangements for funding and backstopping special political missions

Twenty-second report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2012-2013

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General entitled "Review of arrangements for funding and backstopping special political missions" (A/66/340). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification.

2. The report of the Secretary-General is submitted pursuant to General Assembly resolution 65/259 (sect. XIII, para. 7), in which the Secretary-General was requested to conduct a thorough review of the current funding and backstopping arrangements for the special political missions with a view to identifying possible alternatives, and to report thereon to the General Assembly at its sixty-sixth session.

3. In his report, the Secretary-General states that the review found that current funding arrangements for special political missions and their backstopping arrangements presented challenges in three respects. First, in view of their characteristics, the biennial programme budget was not the optimal vehicle to fund special political missions. The Secretary-General highlights the point that special political missions may be added or expanded in mid-cycle, including within an annual cycle, although the regular budget is biennial. Secondly, the current practice of financing much of the capacity at Headquarters for backstopping through the support account for peacekeeping operations and generally limiting the use of that capacity to peacekeeping, inhibited the optimal utilization of Secretariat capacity. Thirdly, the current funding arrangements for special political missions lacked the flexibility to respond effectively to funding requirements during mission start-up, expansion or transition (A/66/340, para. 4).

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4. To address these challenges the Secretary-General puts forward options to change the current funding arrangements, which he states are aimed at two fundamental purposes: to create a funding framework for special political missions that better accommodates the volatility and unpredictability of their resource requirements and operational characteristics than does the programme budget; and to enhance efficiency by eliminating barriers to access to backstopping capacities by special political missions based on their funding source (ibid., para. 5).

5. In paragraph 13 of his report, the Secretary-General states that the inclusion of special political missions in the programme budget has progressively affected the programme budget process by situating their requirements in the context of the negotiation of a total budget envelope, placing pressure on other budgetary requirements (see sect. II below).

General comments and observations

6. **The Advisory Committee is of the view that the increasing utilization of the mechanism of special political missions as part of the United Nations efforts towards the maintenance of international peace and security, as well as their expanded scope and size, justify a reassessment as to which arrangements for their funding and backstopping would best facilitate the effective and efficient delivery of their mandates. When viewed in comparison to the initial appropriation of $86 million in the 2000-2001 programme budget, the revised appropriation of $1.2 billion for special political missions for the biennium 2010-2011 provides clear evidence of the extent of the change which has occurred over the past decade (see also para. 10 below). In this regard, although current arrangements have proven serviceable in the past, the Committee is of the view that they are no longer optimal. As such, the Committee sees merit in changes being proposed and its recommendations in that regard are contained in the present report.**

7. **The Advisory Committee is of the view, however, that the report of the Secretary-General has a number of shortcomings. While the report details a range of challenges with the present arrangements, the Advisory Committee would have expected a more in-depth analysis of the effectiveness of existing arrangements and a breakdown of the issues that impact on each of the thematic clusters of the special political missions. It is not clear, for example, whether the backstopping of missions under cluster I raises issues comparable to those relating to the start-up and maintenance of larger special missions, such as the United Nations Assistance Mission for Iraq (UNAMI) and the United Nations Assistance Mission in Afghanistan (UNAMA). This lack of differentiated analysis has prevented a fully transparent presentation of the backstopping for issues all special political missions.**

8. Upon enquiry, the Advisory Committee was informed that the implementation of the options presented by the Secretary-General for revised funding arrangements would not, in themselves, engender additional costs for special political missions or their backstopping. However, the Advisory Committee notes that an analysis of the impact of a change in the financial cycle for special political missions on General Assembly processes, including any possible cost implications, has yet to be undertaken. **While noting the statement of the Secretary-General that the implementation of the various options in his report would have no financial**

implications, the Advisory Committee notes that the analysis of the Secretary-General is incomplete with respect to the potential costs associated with a change in the financial period for special political missions to 1 July to 30 June (see para. 25 below).

II. Funding arrangements for special political missions

9. In section III of his report, the Secretary-General identifies a number of aspects of the current funding arrangements for special political missions which he views as being less than optimal. The Secretary-General asserts, for example, that the inclusion of special political missions in the programme budget has progressively affected the programme budget process by situating their requirements in the context of the negotiation of a total budget envelope, and in so doing placing pressure on other budgetary requirements. The Secretary-General states that the issue of whether it is appropriate to consider resource requirements for these non-perennial aspects of the United Nations peace and security architecture in the context of the programme budget merits consideration (A/66/340, para. 13).

10. The Secretary-General further indicates that the initial appropriation for a biennial programme budget has rarely reflected the full biennial requirement for special political missions and that there are often significant additional resources required in the second year of the biennium. Furthermore, he states that it is difficult to reconcile a programme budget designed around predictability with the volatility of the requirements for special political missions, given their changing mandates. The Secretary-General states that, while the more systematic integration of mission requirements in the proposed programme budgets consequent to resolution 53/206 enhanced budget transparency and simplified funding procedures, it did not solve the problem of predictability and volatility. The Secretary-General highlights the fact that provision for special political missions has expanded, from an initial appropriation of $86 million in the 2000-2001 programme budget to a revised appropriation of $1.2 billion in the 2010-2011 programme budget, with the share of the resources allocated special political missions increasing from 6 per cent of the 2000-2001 programme budget to over 20 per cent in 2010-2011 (ibid., paras. 13 and 14).

11. With regard to the stated volatility of the resource requirements for special political missions, the Advisory Committee was informed, upon enquiry, that this derived from two elements, namely, that new or changed mandates for special political missions can be authorized at any point of the year and the significant impact that such changes can have on the overall level of requirements for special political missions.

12. **The Advisory Committee recognizes that, given their volatility, the inclusion of requirements for special political missions in the programme budget does not facilitate comparison or consideration of other trends in the programme budget and its evolution over a number of bienniums.**

13. The Secretary-General also highlights the fact that special political missions are budgeted on the basis of their mandates and requirements and, as such, do not follow the programme planning and budgeting cycle. He also states that the biennial programme budget arrangements make it difficult to adjust capacity for Headquarters backstopping during the biennium (ibid., para. 15).

14. For these reasons, the Secretary-General states that the present financial calendar for the programme budget is not optimal for special political missions and that the January to December period reflects the requirements of the programme budget. While the current arrangement has proven serviceable, the Secretary-General states that, given the increasing reliance of the special political missions on backstopping services obtained from providers funded through peacekeeping assessments, advantages would arise from aligning the financial year for special political missions with that of peacekeeping operations, namely, from 1 July to 30 June. He considers that this would provide a comprehensive view of backstopping requirements for all field operations, open opportunities for further efficiency gains through the global field support strategy and ease the administrative aspects of transition from peacekeeping operations to special political missions, or vice versa (ibid., para. 16).

15. The Secretary-General further states that the expenditure classification under the programme budget is not fully aligned with the expenditure classification for peacekeeping operations, which better reflects the requirements of field operations. The Secretary-General indicates that the increased levels of field-based special political mission activity have made the limitations of using the programme budget expenditure classification more apparent (ibid., para. 17).

16. The Secretary-General states that in order to increase transparency and solve the problems outlined in paragraphs 13 to 17 of his report, the General Assembly may wish to consider the alternative of establishing a special and separate account for the funding of special political missions that would be budgeted, funded and reported upon on an annual basis, with a financial period of 1 July to 30 June. Transitional arrangements by which such a change would be implemented, if it were approved by the General Assembly, are also outlined (ibid., paras. 18 and 19).

17. A second option is also advanced by the Secretary-General, namely that funding for special political missions would be put forward annually in a new, totally distinct section of the programme budget (ibid., para. 20). The Secretary-General states, however, that although it would improve transparency, this option would not fully address the problems identified with the current arrangement.

18. During its consideration of the report of the Secretary-General, the Advisory Committee sought further clarification with respect to a number of aspects of the existing funding arrangements which were identified by the Secretary-General as being problematic. This was done to facilitate an assessment of both the nature and extent of any shortcomings.

19. As noted in paragraph 9 above, the Secretary-General states that the present arrangements have progressively affected the budget process and have placed pressure on other budgetary requirements. The Secretary-General further states that the issue of whether it is appropriate to review requirements for special political missions, which he refers to as non-perennial aspects of the peace and security architecture, in the context of the programme budget merits consideration (ibid., para. 13).

20. The Advisory Committee was informed, upon enquiry, that the assertion that the placement of special political missions in the programme budget exerts pressure on other budgetary requirements was related to two issues. First, while the budget outline provides an approximate basis for Member States' own budgetary planning,

significant changes in the overall level during the biennium can be problematic for some Member States in terms of their budget planning and approval processes. Secondly, special political missions are considered non-perennial activities in the context of annex I of General Assembly resolution 41/213 and are considered extraordinary expenses in relation to peace and security. The Committee was further informed that the exclusion of funding for special political missions from contingency fund procedures could be seen as reflecting an intention by the Assembly that peace and security needs were not to be "traded off" against other requirements in determining the overall level of the programme budget. The Committee was also informed, however, that it was not possible to identify whether any reductions in the Secretary-General's proposals made by the General Assembly during the budget approval process partially related to the level of requirements for special political missions.

21. The Advisory Committee notes the Secretary-General's assertion that the funding of special political missions within the context of the programme budget has placed pressure on other budgetary requirements. **The Advisory Committee is not clear what "pressure" means in this context and is of the view that issues with regard to resource adequacy and mandate delivery should have been reflected in performance reports.**

22. The Advisory Committee sought clarification concerning the limitations noted with respect to the use of expenditure classifications in the programme budget, which are highlighted by the Secretary-General in paragraphs 16 and 17 of his report. The Committee was informed that while the budgets of special political missions were presented and accounted for under the accounting structure used by the programme budget, field-based special political missions are, in budgetary terms, planned and managed using the more detailed structure used by peacekeeping operations. As such, adjustments were required following budget approval and also at the end of the period for reporting purposes. The Committee was also informed that this was a complex process which, given the differences between the two accounting structures, was prone to error. The Committee was further informed that, unlike peacekeeping missions, the programme budget did not have a cost centre structure that allowed the distribution of resources to the units responsible for managing them, an important mechanism that could assist in budget control and monitoring, particularly in larger field-based special political missions. As such, this process was presently carried out manually, thus creating an additional administrative burden.

23. However, upon enquiry, the Advisory Committee was informed that, in the context of the implementation of the enterprise resource planning project (Umoja), a new chart of accounts, which should allow harmonization and consistency across all operations, was being developed. The Committee was informed that this new chart of accounts would support the harmonized application of policies developed to support reporting compliant with the International Public Sector Accounting Standards (IPSAS). The Committee was also informed that the implementation of IPSAS and Umoja would bring about harmonization in the related processes. **The Advisory Committee regrets the absence of information on the potential positive impact of the implementation of Umoja and IPSAS. The Committee recognizes, however, that delays in the implementation of Umoja raise doubts concerning how soon any such benefits may be achieved (see A/66/7/Add.1, para. 12).**

24. Upon enquiry, the Advisory Committee was also informed that, from an accounting perspective, the proposed change in the fiscal year for special political missions to 1 July to 30 June would have no overall impact. The Committee was informed, however, that within the Department of Management, responsibility for special political missions would be shifted to the office that currently handles peacekeeping operations. The Committee was also informed that, as field-based special political missions use the same accounting systems, policies and procedures as peacekeeping operations, this transfer of responsibilities might lead to better financial practices. **The Advisory Committee expects that any transfer of responsibility for the backstopping of special political missions between offices will be accompanied by a corresponding transfer of the related resources.**

25. With regard to the option presented by the Secretary-General of establishing a special and separate account for the funding of special political missions that would be budgeted, funded and reported upon on an annual basis with a financial period of 1 July to 30 June, the Advisory Committee notes that the Secretary-General details a number of steps through which, if the General Assembly approved those changes, a transition from current arrangements would be made (A/66/340, para. 19). The Committee notes however, that although not addressed in the report of the Secretary-General, a change in the financial period would impact on General Assembly processes, including the schedule of work of the Fifth Committee and the Advisory Committee, as well as the Department for General Assembly and Conference Management and other Secretariat offices involved in the preparation of the reports concerned. Upon enquiry, the Advisory Committee was informed, however, that no discussions had taken place with the secretariats of the Fifth Committee or the Advisory Committee on the implications or feasibility of the proposed change in financial cycle prior to the presentation of the report. It was stated that it had been assumed that both Committees would strive to keep the overall number of days constant by reducing the fall session and increasing the winter/spring sessions by a commensurate amount. It was further stated, however, that this could only be evaluated accurately once a revised schedule for all Committees had been decided upon. **The Advisory Committee is of the view that the provision by the Secretary-General of an indicative timeline of any revised General Assembly process for budget and non-budget years would have been helpful in this regard. The Committee requests that further information on the implications on General Assembly processes of such a change be provided to the Assembly during its consideration of the Secretary-General's proposals.**

26. **Notwithstanding the shortcomings in his report, as noted above, the Advisory Committee shares the view of the Secretary-General that the present arrangements under which the requirements for special political missions are presented and considered within the context of the programme budget are not optimal and that certain benefits could accrue from the changes proposed.**

27. While additional requirements may arise during the biennium, including changes deriving from inflation or currency fluctuations, the Advisory Committee recalls that the General Assembly has implemented policies and mechanisms to enhance the predictability with respect to the level of resources required for the programme budget. These are reflected primarily in General Assembly resolutions 41/213 and 42/211 and include the budget outline, which provides a preliminary indication of resource requirements, and the contingency fund which defines the

scope for changes resulting from new or revised estimates, as well as procedures to follow if the contingency fund balance is exceeded.

28. **The Advisory Committee recognizes that the level of resources necessary for special political missions to implement their mandates will not be impacted by any change in their budgetary review process or their financial period.**

29. In suggesting that the General Assembly may wish to consider establishment of a special and separate account for the funding of special political missions, the Secretary-General asserts that this would increase transparency and solve the problems described in paragraphs 13 to 17 of his report (ibid., para. 18). **The Advisory Committee is of the view that the assertions by the Secretary-General concerning the projected benefits in terms of transparency are not articulated in his report. Accordingly, the Advisory Committee recommends that the Secretary-General should be requested to further clarify this issue to the General Assembly during its consideration of his report.**

30. **With regard to the option put forward by the Secretary-General of presenting the funding requirements for special political missions under a new, separate budget section of the programme budget, the Advisory Committee is of the view that this would bring limited benefit and would not address all the issues highlighted in the report of the Secretary-General. Accordingly, the Advisory Committee does not favour this option.**

31. **With regard to the option of creating a separate and special account for special political missions with a financial period from 1 July to 30 June each year, the Advisory Committee recognizes that the information received does not fully justify how all the problems enumerated in paragraphs 13 to 17 of the report will be comprehensively addressed by this measure. Nevertheless, the Advisory Committee is of the view that such a change would bring a number of benefits. First, the funding of special political missions under a separate and special account would reduce the degree of volatility within the newly reconstituted programme budget itself. Secondly, the presentation of the budget proposals of special political missions together with those of peacekeeping operations should facilitate their consideration by the General Assembly, including with respect to cross-cutting issues common to all field operations. Moreover, the synchronization of the financial periods of special political missions and peacekeeping operations could also facilitate transitions from one form of mission to another. Finally, should the General Assembly approve the use of the support account to backstop field-based special political missions, the change in financial period would also enable the Secretary-General to better present the variable backstopping requirements at Headquarters together with the budgets of the missions being supported.**

32. **Accordingly, the Advisory Committee recommends the creation of a separate and special account for the funding of special political missions, together with a change in the applicable financial period to 1 July to 30 June.**

Mission start-up and expansion

33. The Secretary-General states that special political missions lack well-defined and accessible mechanisms to finance mission start-up and expansion pending the approval of a budget and that advance funding is currently only available through

the envelope of the existing overall budget for special political missions or through the utilization of the mechanism for funding unforeseen and extraordinary expenses. As such, the Secretary-General states that there is no independent, dedicated cash-flow mechanism to enable rapid response (ibid., para. 23).

34. To illustrate the shortcomings of relying on the overall envelope of the existing special political missions, the Secretary-General provides the example of the United Nations Integrated Peacebuilding Office in Guinea-Bissau (UNIOGBIS) and the United Nations Integrated Peacebuilding Office in the Central African Republic (BINUCA), which were approved in mid-2009 and involved a significant scaling up of the existing presence. The Secretary-General states that as their budgets, each in the range of $18 million to $19 million annually, could not be considered by the General Assembly until the end of the year, they had to rely on unplanned, unexpended balances in the overall provision for special political missions for that biennium. The Secretary-General states that since such balances are not generally known until late in the year, significant delays resulted in their start-up phase. To avoid such circumstances, the Secretary-General states that the expansion of an existing political mission or start-up of a new political mission should not have to depend on other missions underspending their budgets (ibid., para. 24).

35. The Secretary-General indicates that his authority to enter into commitments for unforeseen and extraordinary expenses of up to $8 million as he certifies they relate to peace and security, or up to $10 million for each prior decision of the Security Council with the concurrence of the Advisory Committee, enables actions to be initiated in response to emerging threats. The Secretary-General states, however, that this mechanism is not well-suited to the start-up or expansion of special political missions that have already been mandated (ibid., para. 25). To illustrate this point, the Secretary-General cites the case of UNAMA, in which additional resources related to the significant expansions approved by the Security Council in March of 2008 and 2009 were only authorized nine months later, in each case.

36. The Secretary-General states that, with special political missions having annual budgets as high as $275 million a year, a cash-flow mechanism to enable rapid response during the start-up or expansion of a mandated mission is needed. The Secretary-General points out that this was the purpose for which the Peacekeeping Reserve Fund was established, though its use is restricted to peacekeeping operations.

37. The Secretary-General further highlights the issue of access by special political missions to the strategic deployment stocks. He notes that when the strategic deployment stocks were established, payment was required from the mission concerned prior to drawing from stock, which created a problem when a commitment authority or budget had yet to be approved. The Secretary-General recalls that to address this issue, the General Assembly, in its resolution 64/269, authorized commitments of up to $50 million from strategic deployment stocks by peacekeeping operations in the start-up or expansion phase, with the prior concurrence of the Advisory Committee, with reimbursement to be made after receipt of the appropriation. The Secretary-General states that it would help the start-up of special political missions if they were permitted to draw on the strategic deployment stocks on the same basis as peacekeeping operations (ibid., para. 26).

38. The Secretary-General states that, for the reasons outlined above, the current approach to funding start-up, expansion and transition activities of special political missions is inadequate. In paragraph 27 of his report, he offers the following alternatives, both of which, he states, would solve the problems outlined and would improve performance:

(a) Option 1. Authorize special political missions to access the Peacekeeping Reserve Fund on the same basis as peacekeeping operations;

(b) Option 2. Increase the discretion of the Secretary-General within the programme budget for unforeseen and extraordinary expenses from the current $10 million to $50 million, with the concurrence of the Advisory Committee.

39. In addition, the Secretary-General suggests that special political missions could be authorized to access the strategic deployment stocks on the same basis as peacekeeping operations, namely, in advance of the corresponding budget appropriation, by extending the provisions of General Assembly resolution 64/269 concerning access to and reimbursement of the stocks to special political missions (ibid., para. 28).

40. As noted in paragraph 7 above, the report of the Secretary-General has shortcomings with respect to some of the analysis provided concerning the extent of any difficulties created by the existing arrangements for funding special political missions. For example, in seeking to illustrate the difficulty of depending on advance funding for the start-up or expansion of special political missions from within the overall envelope for special political missions, delays in preparations for the start-up of UNIOGBIS and BINUCA, both established in mid-2009, are highlighted in the report. The Advisory Committee notes, however, that in accordance with Security Council resolution 1876 (2009), UNIOGBIS was established as of 1 January 2010, and its requirements for that year were included in the Secretary-General's budget proposals for special political missions, in which it was stated, inter alia, that the requirements for start-up activities of UNIOGBIS during 2009 had been accommodated from within the 2008-2009 appropriation of the United Nations Peacebuilding Support Office in Guinea-Bissau (UNOGBIS) (see A/64/349/Add.3, para. 59). Similarly, although BINUCA was established in April 2009, with the transition from the United Nations Peacebuilding Support Office in the Central African Republic (BONUCA) to take place as soon as possible, the Secretary-General also reported that all start-up costs during 2009 had been accommodated within the 2008-2009 appropriation for BONUCA (ibid., para. 42). The Advisory Committee further notes that in both cases, should sufficient funding not have been available within the approved provision for special political missions, the Secretary-General still had the option of funding under unforeseen and extraordinary expenses if delays arose that impacted negatively on either mission.

41. With respect to the mechanism of unforeseen and extraordinary expenses, the Secretary-General states that, while the mechanism enables actions to be initiated in response to emerging threats, it is not well-suited to the start-up or expansion of special political missions. The additional requirements for UNAMA following its expansion in 2008 and 2009 are given as an illustration.

42. The Advisory Committee notes that since January 2009 six special political missions have either been expanded or established (see table 2 below). The Committee was informed, upon enquiry, that during the period the mechanism of

unforeseen and extraordinary expenses was used in respect of special political missions on five occasions, of which one was with the concurrence of the Committee.

Table 1
Use of the mechanism for unforeseen and extraordinary expenses from 1 January 2009

	Amount (United States dollars)	*Period covered*
Use of the Secretary-General's commitment authority		
Panel of Experts on the Democratic People's Republic of Korea	1 709 300	1 August to 31 December 2009
Panel of Experts on the Islamic Republic of Iran	1 438 500	1 September to 31 December 2010
Panel of Experts on Libya	2 235 500	1 April to 31 December 2011
United Nations Representative to the Geneva International Discussions	150 800	1 to 31 May 2011
Concurrence of the Advisory Committee on Administrative and Budgetary Questions		
United Nations Support Mission in Libya	9 961 600	16 September to 16 December 2011

43. From the information provided, the Advisory Committee notes that existing arrangements, namely, the envelope of approved resources for special political missions and the mechanism for unforeseen and extraordinary expenses, have been sufficient to meet the initial requirements for start-up, expansion or transition of special political missions on most occasions. The Committee recognizes, however, that in recent years, field-based special political missions have increasingly been given mandates to fulfil a broad range of tasks, and their size and cost now vary significantly. While they may be atypical, it is apparent that the existing arrangements could not have provided sufficient advance funding for special political missions of the size of UNAMA or UNAMI, whose approved resources for 2011 amounted to $257.4 million and $200 million, respectively.

44. **While it is not possible to predict the level of requirements that may arise in the future, the Advisory Committee considers that the mechanisms in place should be adjusted such that they enable the Secretary-General to respond in a timely manner to decisions taken with regard to field-based special political missions. As such, the Committee sees merit in the proposal that changes be made to the current arrangements available for the start-up, expansion or transition of field-based special political missions.**

45. One option put forward by the Secretary-General is to allow special political missions to access the Peacekeeping Reserve Fund on the same basis as peacekeeping operations. A second option presented is to increase the discretion of the Secretary-General for unforeseen and extraordinary expenses from the current

$10 million to $50 million, with the concurrence of the Advisory Committee. It is stated that both would address the current problems.

46. With respect to the change proposed in the mechanism for unforeseen and extraordinary expenses, the Advisory Committee sought clarification as to the basis for the proposed level of $50 million. The Committee was informed that this was based on the approximate resource requirements for the two largest special political missions (UNAMA and UNAMI) for approximately 2 to 2.5 months. It was stated that since the time between mandate and budget approval can exceed two to three months, the figure of $50 million was taken as an approximate threshold and represented a ceiling.

47. Upon enquiry, the Advisory Committee was provided with information on the level of funding required in the first full year after establishment or expansion of field-based special political missions since 1 January 2009 (table 2 below).

Table 2
Establishment and expansion of field-based special political missions since 1 January 2009

Mission	*Mandate*	*Date*	*Approved budget for first full year of operation*	*Pro-rated cost for four months of operation*
			(United States dollars)	
UNAMA	Expansion	23 March 2009	87 million[a]	29.0 million
BINUCA	Transition from existing special political mission	7 April 2009	17.4 million	5.8 million
UNIOGBIS	Transition from existing special political mission	26 June 2009 for 1 January 2010	18.6 million	6.2 million
UNOCA	New	30 August 2010	3.5 million	1.2 million
BNUB	Transition from existing special political mission	16 December 2010	22.2 million	7.4 million
UNSMIL	New	16 September 2011	32.6 million	10.9 million

Abbreviations: BNUB, United Nations Office in Burundi; BINUCA, United Nations Integrated Peacebuilding Office in the Central African Republic; UNAMA, United Nations Assistance Mission in Afghanistan; UNIOGBIS, United Nations Integrated Peacebuilding Office in Guinea-Bissau; UNOCA, United Nations Regional Office for Central Africa; UNSMIL, United Nations Support Mission in Libya.

[a] Increase in approved budget for UNAMA for 2010 following expansion of mandate.

48. The Advisory Committee was informed that, while advance funding would normally be required for a period of approximately three months, many of the initial requirements were related to non-recurrent costs, such as the purchase of vehicles and information technology and communications equipment and requirements for facilities. Given the procurement lead times involved, early funding for such items is considered critical, as delays in their acquisition can negatively impact on mandate delivery. Therefore, in order to assess the likely level of the advance funding requirements for the missions listed, a pro-rated amount representing one third of the full year's resources has been shown for illustrative purposes. The Advisory Committee notes that the amounts concerned range from $1.2 million in

the case of UNOCA to $29 million in the case of the additional requirements for UNAMA following its expansion in 2009.

49. The Advisory Committee notes that, should the General Assembly approve an increase in the discretion of the Secretary-General for unforeseen and extraordinary expenses to $50 million, funding for any expenses approved under such a mechanism would continue, as is presently the case, to be funded from the working capital fund. Any charges would then be reflected in the first or second performance report, as appropriate. The Advisory Committee notes, however, that, should circumstances require the use of this mechanism for significant levels of funding during a particular period, this could limit the options available to the Secretary-General to meet unforeseen requirements that may arise in other areas of the programme budget.

50. The Advisory Committee recalls that the Peacekeeping Reserve Fund was established by the General Assembly in 1992 in its resolution 47/217 at a level of $150 million. Under the procedures approved at the time of the establishment of the Fund, the Secretary-General could, with the prior concurrence of the Advisory Committee, enter into commitments of up to $50 million in respect of peacekeeping operations in the start-up or expansion phase. The Committee recalls that this limit was raised to $100 million by the General Assembly in its resolution 64/269.

51. **The Advisory Committee is of the view that providing access by special political missions to the Peacekeeping Reserve Fund is the better option. It is clear, however, that levels of resources for start-up or expansion for the majority of special political missions are significantly lower than those for peacekeeping operations. As such, the Committee does not consider that they require the same level of access to the Fund. Taking into account the historical pattern of their requirements, the Advisory Committee recommends that the General Assembly approve access, with the prior concurrence of the Advisory Committee, to the Peacekeeping Reserve Fund of up to $25 million per decision of the General Assembly or Security Council relating to the start-up or expansion phase of field-based special political missions (see also paras. 55 and 56 below). Should the General Assembly approve such access, it may be appropriate to rename the Fund to reflect its expanded use.**

52. **The Advisory Committee is of the view that the current level of the Peacekeeping Reserve Fund is sufficient to accommodate any likely additional requirements for field-based special political missions in addition to meeting the needs of new and expanding peacekeeping operations.** In this regard, the Committee recalls the decision of the General Assembly in its resolution 64/269 to authorize peacekeeping operations to draw upon up to $50 million in strategic deployment stocks, with replenishment being made on initial appropriation. As a result of that decision, missions no longer have to fund the costs of the equipment and material from a commitment authority funded through the Peacekeeping Reserve Fund. The Secretary-General is therefore now able to draw on a total amount of $150 million to fund and equip the start-up or expansion of peacekeeping missions, $100 million from the Peacekeeping Reserve Fund and $50 million from strategic deployment stocks.

53. In paragraph 28 of his report, the Secretary-General suggests that the provisions of General Assembly resolution 64/269 concerning access to and reimbursement of the strategic deployment stocks by peacekeeping operations be

extended to special political missions. Doing so, he states, would allow special political missions to draw upon strategic deployment stocks in advance of the corresponding budget appropriation.

54. Upon enquiry, the Advisory Committee was informed that since the strategic deployment stocks were established in 2002, special political missions have been provided with stocks valued at just over $20 million. These have primarily been for the United Nations Mission in Nepal (UNMIN), UNAMI and UNAMA. The Committee was further informed, however, that the extent to which this limited utilization reflected liquidity constraints caused by the requirement for funding to be available for immediate replenishment of stocks could not be ascertained.

55. **The Advisory Committee recognizes that the timely start-up or expansion of a mission can enhance its ability to deliver on its mandate and recalls that the strategic deployment stocks were established to mitigate delays during such phases.** In allowing access to these stocks by peacekeeping operations without the need for immediate replenishment, the General Assembly, in its resolution 64/269, recognized that there were circumstances in which this might facilitate the start-up and expansion phases of such missions.

56. **The Advisory Committee is of the view that allowing special political missions to have access to the strategic deployment stocks on the same basis as peacekeeping operations has merit. However, taking into account that their requirements in terms of material and equipment do not, in general, match those of peacekeeping operations, the Committee is of the view that special political missions would not require the same level of drawdown from the strategic deployment stocks as peacekeeping operations. Accordingly, should a decision of the General Assembly or the Security Council relating to the start-up or expansion phase of a special political mission result in the need for expenditure, the Advisory Committee recommends that the General Assembly authorize commitments, with the prior concurrence of the Advisory Committee, of up to $25 million for strategic deployment stocks in advance of the corresponding budget appropriation.**

III. Headquarters backstopping of special political missions

57. In paragraphs 29 to 42 of his report, the Secretary-General addresses the issue of arrangements for the backstopping of special political missions. The Secretary-General indicates that the Department of Political Affairs currently leads 27 of the 31 existing special political missions and that the missions, especially those in the field, require complex Headquarters backstopping for planning, direction and substantive support. Such requirements have, it is stated, increased in recent years as the number of mandated tasks related to the missions' political work has increased.

58. The Secretary-General highlights the fact that the Department of Political Affairs does not have a flexible mechanism for responding to the changing requirements of missions. He also asserts that, as the Department of Political Affairs cannot draw on the support account to build or enter into contracts for capacity in relation to mission needs, and as the programme budget does not readily adapt to short-term changes in Headquarters staffing needs, the Department has had to fill

capacity gaps by undermining coverage of other countries and regions, by seeking extrabudgetary funds and by taking other ad hoc measures (ibid., para. 31).

59. With regard to administrative backstopping, the Secretary-General indicates that the Executive Office of the Department of Political Affairs provides administrative support to 13 of the 17 missions in thematic clusters I and II, while the Department of Field Support provides logistical and administrative backstopping support to the 15 special political missions in the field (ibid., para. 32). For Headquarters-based missions, it is further stated that the Executive Office of the Department of Political Affairs provides support in the areas of finance and budget, human resources, information and communications technology and logistics to all but one mission, which is supported by the Office for Disarmament Affairs. The Secretary-General indicates that the number of personnel being administered by the Executive Office of the Department of Political Affairs has increased from 70 in 2008 to 113 at present (ibid., paras. 32 and 33). Details of the division of responsibilities for leadership and administrative support for each special political mission are provided in the annex to the report of the Secretary-General.

60. The Secretary-General states that the creation of the Department of Field Support, with responsibility for supporting the political missions as well as peacekeeping operations, has strengthened the framework for administrative and logistical backstopping, while also offering the opportunity for economies of scale in the delivery of services. He indicates that the service level agreement between the Department of Political Affairs and the Department of Field Support, which came into effect in December 2010, addresses the support provided by the Department of Field Support to Department of Political Affairs-led field missions in all phases of a mission life cycle, including assistance in developing the mission support plan (ibid., paras. 37 and 38).

61. The Secretary-General also highlights the backstopping support provided to special political missions by a number of other Headquarters departments and offices, including the Department of Management, the Office of Legal Affairs and the Office of Internal Oversight Services (ibid., paras. 39 to 42).

62. The Secretary-General notes that significant progress had been made in recent years in improving the institutional arrangements for the backstopping of special political missions (ibid., para. 43). The Secretary-General asserts, however, that although progress has been made in defining roles, responsibilities and accountabilities and in the development of improved tools for planning and guiding missions, deficient funding arrangement for backstopping continue to inhibit the development of a predictable platform for backstopping, reduce the speed and effectiveness of response and limit the utilization of specialized capacities in the Secretariat by special political missions (ibid., para. 44).

63. In this regard, two interrelated issues are highlighted. First, with respect to resources, the Secretary-General indicates that there is insufficient provision for substantive and administrative backstopping of special political missions, which has put a strain on the Department of Political Affairs and other departments. He states that measures have been taken to estimate the resources currently devoted to the backstopping of special political missions, but the findings of this review are considered preliminary. The Secretary-General further states that it would, in any case, be premature to assess capacity requirements without first addressing the flaws in the financing arrangements for backstopping, which, he states, foster gaps,

duplication, inefficiency and non-transparent practices (ibid., para. 45). According to the Secretary-General, the second issue centres on the fact that special political missions do not have access to the backstopping services financed through the support account. This, he asserts, means that it is not straightforward for all the relevant capacities in the United Nations, irrespective of funding sources, to provide needed support and backstopping for special political missions in a transparent and regular manner (ibid., para. 46).

64. The Secretary-General indicates that current arrangements have the effect of defining access to services on the basis of funding source thereby creating incentives either to obscure the operational realities, to replicate existing capacities or to establish administratively burdensome cost recovery procedures for mobilizing the requisite expertise. The Secretary-General further states that special political missions require administrative and logistical support from the Department of Field Support and substantive support from the Department of Peacekeeping Operations (notably from the Office of Rule of Law and Security Institutions), both of which are overwhelmingly funded from the support account. In this regard, the Secretary-General highlights that the General Assembly, in its resolution 61/279 and subsequent resolutions, stressed that the support account was to be used for the sole purpose of financing the resource requirements for backstopping and supporting peacekeeping operations at Headquarters, and that any change in this limitation required the prior approval of the Assembly (ibid., paras. 47-49).

65. The Secretary-General states that he believes it is necessary to cease defining access to services by funding stream and that, in principle, all field-based special political missions should have access to the full range of capacities extant within the Secretariat. A number of approaches are put forward to provide the required access (ibid., paras. 50 and 51):

(a) Option 1. Make the support account available to all departments and offices to fund their variable backstopping requirements in relation to the field-based special political missions and confirm the responsibility to support special political missions, while maintaining the existing arrangements for the financing of the support account and the Global Service Centre. It is stated that this approach would solve the problems with backstopping described in the report of the Secretary-General;

(b) Option 2. Should the General Assembly decide to establish a special and separate account for special political missions, use that account to fund the support account and the Global Service Centre on a pro rata basis in line with the share of special political missions of the total backstopping requirements for both peacekeeping operations and special political missions. It is stated that this approach would also solve the problems with backstopping of special political missions;

(c) Option 3. Authorize the charging of variable Headquarters backstopping requirements to special political mission budgets, which, it is stated, would facilitate access to variable capacity in response to the ebb and flow of special political mission needs. The Secretary-General states that this would, however, make the distinction between the funding of the mission and the funding of Headquarters capacity less clear;

(d) Option 4. Include variable backstopping requirements of special political missions within the support account and the capacity of the Global Service Centre.

It is stated that this approach would solve the problems with backstopping of special political missions. It would require an annual midyear additional appropriation for the programme budget to reflect the share of the special political missions of the backstopping services provided through the support account and by the Global Service Centre.

66. With regard to the exercise to determine the resources currently devoted to the backstopping of special political missions (ibid., para. 45), the Advisory Committee was informed, upon enquiry, that this had been carried out by an external management consultancy firm. The Committee was further informed that the initial findings had indicated that backstopping capacity for special political missions was provided by all funding sources. Results had, however, indicated that in most cases existing posts had an additional element of their work related to special political missions support over and above work related to other programme budget or peacekeeping support activities. An assessment had therefore been made of the capacity utilized to support special political missions in terms of "full-time equivalents", which was defined as the amount of staff time equal to one full-time staff member for one year. Across all departments and offices, this had been found to amount to some 232 full-time equivalents. The Committee was informed, however, that the analysis was not conclusive, as there had been no determination of whether this time was over and above a full working day, and, as such, did not provide a basis for concluding how many posts were devoted to the backstopping of special political missions.

67. **In the context of its consideration of the support account, the Advisory Committee expressed the view that there should be a determination made of what constitutes a core or basic capacity necessary to effectively manage and backstop peacekeeping operations and what constitutes a scalable capacity that responds to changes in the level of peacekeeping activity (see A/65/827, para. 51). The Committee is of the opinion that any such determination must, of necessity, take into account an analysis of existing backstopping capacity. The Advisory Committee considers that this position is equally germane to special political missions (see also para. 70 below).**

68. **Accordingly, the Advisory Committee is of the view that information on the existing backstopping capacity for special political missions would have been useful and could have informed the report of the Secretary-General. As such, the Committee regrets that the study carried out to determine such capacity at Headquarters was neither adequate nor conclusive and remains of the view that such an assessment should be completed.** The Committee further recalls that in the context of the support account, three separate consultancies had been initiated to examine the evolution of the support account and how it might develop in future. In each case, the Secretary-General reported that the findings were of limited practical use. **The Advisory Committee is concerned that the Secretary-General has deemed that the results of the recently conducted review of backstopping capacity for special political missions do not meet requirements. The Committee reiterates that its earlier views regarding external reviews initiated by the Secretary-General remain valid (see A/65/782, para. 19, and A/65/827, paras. 50 and 51).**

69. Upon enquiry, the Advisory Committee was provided with information on the number of posts within the Department of Political Affairs used for the

backstopping of special political missions. The Committee was informed that, to a large extent, backstopping responsibilities were carried out by staff on posts funded under the programme budget within the regional divisions of the Department, which at times involved the reallocation of staff time from other core activities. In addition, however, the Committee was informed that presently a total of 14 positions within the Department of Political Affairs were specifically dedicated to backstopping as follows:

(a) Three positions (2 Professional and 1 General Service) funded under general temporary assistance through the programme budget;

(b) Six positions funded from the budgets of special political missions, namely, UNAMI (4 Professional), UNAMI (1 Professional) and the Special Adviser to the Secretary-General on Cyprus (1 General Service);

(c) Five positions funded from extrabudgetary resources, UNSMIL (2 Professional and 1 General Service), BNUB (1 Professional) and the United Nations Political Office for Somalia (UNPOS) (1 Professional).

70. The Advisory Committee notes that the core functions of the Department of Political Affairs and, in particular, its regional divisions, include the backstopping of special political missions (see A/66/340, para. 42 (h)). In this regard, the Committee recalls that, in his report on the implementation of General Assembly resolution 63/261 on the strengthening of the Department of Political Affairs, the Secretary-General stated that, while that resolution had not provided resources specifically for backstopping, the additional staff authorized in other areas had allowed the regional divisions to reallocate some capacities to fulfil backstopping responsibilities, while also relying on extrabudgetary funds and support from the Department of Field Support (A/65/161, para. 23).

71. The Advisory Committee further notes that the Department of Field Support intends to undertake an examination of the common features of the different types of field-based special political missions to facilitate future planning and support requirements (A/66/340, para. 37). The Committee was informed, upon enquiry, that the examination would consider the projected operations and specific situational context of each mission and thereby estimate the total mission support backstopping workload and individual backstopping requirements tailored to the needs of each special political mission. It was stated that the results of this examination would be used by the Department of Field Support to inform its operational support plans and requests for resources and would be communicated to the General Assembly. **The Advisory Committee is of the view that the examination to be conducted by the Department of Field Support should provide a comprehensive analysis of its backstopping requirements in respect of special political missions. The Committee requests that the planned examination be completed in a timely manner and looks forward to considering its results, which should be presented to the General Assembly at the earliest possible opportunity (see also para. 67 above).**

72. In his report, the Secretary-General highlights the impact of the restriction placed by the General Assembly in its resolution 61/279, which stipulates that the support account should be used for the sole purpose of backstopping and supporting peacekeeping operations at Headquarters, and that any changes in that limitation require the prior approval of the Assembly. In this regard, the Advisory Committee

notes that at present a significant segment of the Headquarters backstopping of field-based special political missions, namely the administrative and logistical support provided by the Department of Field Support, is funded, in large part, through the support account. The Committee notes, however, that as this support is reflected in the reports of the Secretary-General on the support account, the approval of the General Assembly for the use of support account resources for these activities is implicit (see for example, A/65/761, para. 229).

73. The Advisory Committee recognizes, however, that the situation with respect to other backstopping capacities in Headquarters is less clear. The Secretary-General notes, in particular, the areas covered by the Office of Rule of Law and Security Institutions in the Department of Peacekeeping Operations (see A/66/340, para. 48). The Committee was informed that, while on occasion support had been provided to special political missions by the Office, it was unclear whether special political missions could depend on such support being available when requested, and whether the provision of such support using support account funded resources might contravene the existing regulatory framework.

74. **The Advisory Committee is of the view that the current arrangements, by which variable backstopping resources are provided through a variety of disparate funding sources, are not optimal. The Committee is of the view that benefits would accrue if variable backstopping requirements at Headquarters were consistently resourced through one accepted mechanism. This would facilitate adjustment to the level of backstopping resources to account for changes in the number, size and complexity of special political missions.**

75. **With regard to the options presented by the Secretary-General, the Advisory Committee does not consider that the provision of variable backstopping requirements for special political missions through the budgets of special political missions to be the most suitable option. While noting that the Department of Political Affairs is provided with a number of positions in this way, the Committee is of the view that a decision to fund all variable Headquarters backstopping through individual mission budgets would blur the distinction between the resources necessary for mandate delivery in the field and those required for backstopping. In addition, while it could be applied prospectively to any additional backstopping capacity that may be required, the proposal would not address issues related to the use of existing backstopping capacities at Headquarters.**

76. **The Advisory Committee therefore sees merit in allowing the utilization of the existing mechanism of the support account to address the variable backstopping requirements of field-based special political missions. The Committee is of the view that doing so would render greater clarity with respect to backstopping activities and enable the presentation to the General Assembly of a complete picture of the variable backstopping requirements for all field operations. This would also confirm that special political missions should benefit from the specialist capacities available at Headquarters, irrespective of their funding source. Further, it is consistent with the reform envisaged in the global field support strategy, which, inter alia, aims to take advantage of economies of scale to create a more efficient and effective service delivery model for field missions, including field-based special political missions. In this regard, while noting that the Secretary-General sees**

opportunities for further efficiency gains through the global field support strategy from changing arrangements for the backstopping of special political missions, he has not spelled out how or from where these gains will be derived.

77. **The Advisory Committee is further of the view that the presentation of all variable backstopping resources supporting field-based operations within the context of the support account would facilitate the adjustment of such resources as missions transition from peacekeeping to special political missions, or vice versa.** In particular, the Committee notes that in such transitions, the substantive lead often changes between the Department of Political Affairs to the Department of Peacekeeping Operations. In this regard, the Advisory Committee recalls General Assembly resolution 59/301, which stipulates that at the end of a mission's mandate, mission-specific posts in the Office of Operations of the Department of Peacekeeping Operations should be disestablished or redeployed and reflected accordingly in the next support account proposal.

78. In his report, the Secretary-General has presented three options under which the variable backstopping requirements of special political missions would be provided through the support account (A/66/340, paras. 51 (a), (b) and (d)). While each would provide access to the support account, the Committee notes that the options differ with respect to how the support account and the Global Service Centre would be funded as follows:

(a) Under option 1, the existing arrangements would continue, with the support account and the Global Service Centre being financed from peacekeeping operations;

(b) Should the General Assembly approve the establishment of a special and separate account for special political missions, option 2 would partly finance the support account and the Global Service Centre on a pro rata basis from that account;

(c) Option 4 would partly fund the support account and the Global Service Centre on a pro rata basis from the programme budget.

79. As noted above, under options 2 and 4, a portion of the cost of the support account would be funded on a pro rata basis in line with the share of special political missions of the total backstopping requirements for both peacekeeping operations and special political missions. As an illustration of level of resources that might apply, the Secretary-General states that, based on the approved budgets for special political missions for 2011 and peacekeeping operation appropriations for the period 1 July 2010 to 30 June 2011, the contribution of special political missions to the support account and Global Service Centre for a full year would be 7.86 per cent, which would equate to some $28,595,000 to the support account and $5,359,000 to the Global Service Centre (ibid., para 52).

80. The Advisory Committee notes that it is intended that the pro rata amount that would be used to partly fund the support account and the Global Service Centre under options 2 and 4 would be calculated based on the approved budgets for special political missions as a percentage of the budgets of peacekeeping operations and special political missions combined.

81. **The Advisory Committee points out that, under the methodology proposed for their calculation, the costs to be applied to the separate and special account, if established, or to the programme budget, under options 2 and 4, would not be**

linked to the level of support account resources used for the backstopping of special political missions. Given that, in many cases, the backstopping of special political missions would form one element of the work of the staff member concerned, the Advisory Committee recognizes, however, that it would be administratively burdensome to set up a mechanism to accurately calculate, each year, the portion of support account resources used to backstop special political missions.

82. **Taking this into account, the Advisory Committee recommends that the General Assembly make the support account available to all departments and offices to fund their variable backstopping requirements in relation to the field-based special political missions, while maintaining the existing arrangements for the financing of the support account and the Global Service Centre (see A/66/340, para. 51 (a)).**

83. **The Advisory Committee emphasizes that allowing the support account to be used to fund variable backstopping requirements of special political missions should not, at current levels of activity, lead to additional requirements under the support account.**

IV. Conclusion

84. In paragraph 56 of his report, the Secretary-General requests that the General Assembly consider the findings of the review and the alternative approaches advanced to address the challenges and shortcomings in the current mechanisms for financing and backstopping special political missions.

85. **Taking into account all its views and observations as set out in the paragraphs above, the Advisory Committee recommends that the General Assembly:**

(a) **Establish a special and separate account for the funding of special political missions that would be budgeted, funded and reported upon on an annual basis with a financial period of 1 July to 30 June;**

(b) **Authorize special political missions, with the prior concurrence of the Advisory Committee, to access the Peacekeeping Reserve Fund for up to $25 million per decision of the General Assembly or the Security Council relating to the start-up or expansion phase of field-based special political missions;**

(c) **Authorize special political missions, with the prior concurrence of the Advisory Committee, to access up to $25 million in strategic deployment stocks in advance of the corresponding budget appropriation if a decision of the General Assembly or Security Council relating to their start-up or expansion results in the need for expenditure;**

(d) **Make the support account available to all departments and offices to fund their variable backstopping requirements in relation to the field-based special political missions and confirm the responsibility to support special political missions, while maintaining the existing arrangements for the financing of the support account and the Global Service Centre.**

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International residual mechanism for criminal tribunals

Proposed programme budget for the biennium 2012-2013

Financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994

Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

Revised estimates: effect of changes in rates of exchange and inflation

Twenty-third report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2012-2013

Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the reports of the Secretary-General on the effect of changes in rates of exchange and inflation on the proposed programme budget for the biennium 2012-2013 (A/66/614) and on the proposed budgets of the International Criminal Tribunal for Rwanda, the International Tribunal for the Former Yugoslavia and the International Residual Mechanism for Criminal Tribunals for the biennium 2012-2013 (A/66/605). During its consideration of the reports, the Committee met with representatives of the Secretary-General, who provided additional information.

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Effect of changes in rates of exchange and inflation on the proposed programme budget for the biennium 2012-2013 (A/66/614)

2. The impact of the proposed recosting on the proposed programme budget for the biennium 2012-2013 is an amount of $27,650,100, under the expenditure sections, from $5,359,671,000 (if the recommendations of the Advisory Committee were to be applied) to $5,387,321,100, and a decrease of $69,879,200 under income sections 1 to 3 of the proposed programme budget, from $612,487,100 (if the recommendations of the Committee were to be applied) to $542,607,900. The revised requirements under the expenditure sections of $5,387,321,100 reflect the combined effect of recommendations of the Advisory Committee in documents A/66/7 and Corr.1 and Add.1-7, 10, 14 and 17, which would result in reduction in requirements totalling $24,869,100; an increase of $116,239,000 resulting from revised exchange-rate assumptions; an increase of $66,977,400 related to revised inflation assumptions; a decrease of $74,727,000 due to adjustments in standard salary costs; and a decrease of $80,839,300 resulting from the recommendation of the International Civil Service Commission (ICSC) for a reduction in staff assessment.

3. As noted in paragraph 4 of the report of the Secretary-General, the indicative inclusion of the effect of applying the recommendations of the Advisory Committee is provided without prejudice to decisions yet to be made by the General Assembly on those recommendations. In addition, the impact of the recommendations of the Committee on the report of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its sixteenth, seventeenth and eighteenth sessions and its fifteenth, sixteenth and seventeenth special sessions (A/66/586), which was under consideration by the Committee at the time of preparation of the report of the Secretary-General, are not included in the recosting estimate.

Effect of changes in rates of exchange and inflation on the proposed budgets of the International Criminal Tribunal for Rwanda, the International Tribunal for the Former Yugoslavia and the International Residual Mechanism for Criminal Tribunals for the biennium 2012-2013 (A/66/605)

4. The recosting reflected in the report of the Secretary-General on the effect of changes in rates of exchange and inflation on the proposed budgets of the International Criminal Tribunal for Rwanda, the International Tribunal for the Former Yugoslavia and the International Residual Mechanism for the biennium 2012-2013 (A/66/605) reflects the impact of the updated projections for inflation, the effect of the evolution of operational rates of exchange in 2011, adjustments to common staff costs based on experience and the impact of the recommendation of ICSC to reduce staff assessment.

5. After recosting, the resource requirements for the Tribunals for the biennium 2012-2013, as proposed by the Secretary-General and taking into account the recommendations of the Advisory Committee, would amount to $181,777,100 gross for the International Criminal Tribunal for Rwanda (a decrease of $1,547,800), $287,594,000 gross for the International Tribunal for the Former Yugoslavia (an increase of $4,707,000) and $53,793,300 for the International Residual Mechanism

for Criminal Tribunals (a decrease of $1,258,100). The relative impact of the four recosting parameters on each of the proposed budgets is indicated in the summary table in paragraph 3 of the report of the Secretary-General.

6. As indicated in paragraph 2 of the report of the Secretary-General, the recosting is based on the data available as at December 2011, which, it is stated, is consistent with the views of the Advisory Committee that the recosting exercise reflects the operational rates of exchange as would allow for the lowest estimates.

Conclusion

7. **The Advisory Committee has no objection to the revised estimates of the Secretary-General arising from the recosting of the effect of changes in rates of exchange and inflation as reflected in his reports (A/66/614 and A/66/605) and, accordingly, transmits them to the General Assembly for consideration.**

8. The Advisory Committee recalls that in paragraph 52 of its resolution 64/243, the General Assembly requested the Secretary-General to report on options for protecting the United Nations against fluctuations in exchange rates and inflation, drawing on the experience of other organizations of the United Nations system. **In its report on the second performance report on the programme budget for the biennium 2010-2011, the Advisory Committee expressed the view that the Secretary-General, in presenting an option for dealing with currency fluctuations, has not responded comprehensively to that request. Accordingly, in that report, the Committee recommended that the General Assembly request the Secretary-General to report comprehensively on alternative options for the recosting methodology, including an analysis of the risks and resource requirements of each option (see A/66/611, para. 34).**

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Proposed programme budget for the biennium 2012-2013

Contingency fund: consolidated statement of programme budget implications and revised estimates

Twenty-fourth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2012-2013

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the consolidated statement of programme budget implications and revised estimates (A/C.5/66/13). During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification.

2. The Advisory Committee recalls that, in its resolution 65/262, the General Assembly decided that the level of the contingency fund for the biennium 2012-2013, within which additional requirements should be accommodated, would be $40,475,200. The total value of the relevant items that are before the Fifth Committee for decision amounts to $40,513,400. Taking into account the relevant recommendations of the Advisory Committee, which would result in an overall reduction of $5,911,700, potential new charges to the contingency fund would amount to $34,601,700. Accordingly, should the Assembly approve the appropriation of the amounts set out in the table under paragraph 3 of the report of the Secretary-General, a balance of $5,876,500 (14.5 per cent) would remain in the contingency fund to meet future requirements during the biennium 2012-2013.

3. The Advisory Committee recalls the provisions of General Assembly resolutions 41/213 and 42/211 on the use of the contingency fund. In its resolution 41/213 (annex I, sect. C, para. 8), the Assembly stipulated that the programme budget should include a contingency fund expressed as a percentage of the overall budget level to accommodate additional expenditures relating to the biennium derived from legislative mandates not provided for in the proposed programme budget or from revised estimates. In its resolution 42/211, the Assembly decided that the fund covers additional expenditures relating to the biennium that are based on decisions taken during a three-year period, which includes the year preceding the biennium and the biennium (annex, sect. B, para. 1). Further, the contingency fund

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is to be used for revised estimates in respect of amounts required over and above the estimates in the proposed programme budget for activities that had been included in the proposed programme budget but that were not acted upon at first reading pending the submission of additional information (resolution 42/211, annex, sect. A, para. (b) (i)). The Assembly also stipulated that prudent use of the fund requires that it should not be exhausted before the end of the period of use (ibid., annex, sect. B, para. 2) and that if additional expenditures are proposed that exceed the resources available within the contingency fund, such additional expenditures can only be included in the budget through the redeployment of resources from low-priority areas or modifications of existing activities, or else be deferred until a later biennium (resolution 41/213, annex I, sect. C, para. 9).

4. **The Advisory Committee points out that the additional resource requirements of $34,601,700 outlined in the report of the Secretary-General relate to decisions taken before adoption by the General Assembly of the programme budget for the biennium 2012-2013. If approved by the Assembly, the additional requirements would deplete approximately 85 per cent of the contingency fund before the biennium has even started. While recognizing that additional resource requirements must be considered and that it is not always possible to fit new initiatives within the biennial cycle of the regular budget, the Advisory Committee considers that it is the responsibility of the Secretary-General, as chief administrative officer of the Organization, to ensure that the proposed programme budget presents the fullest possible picture of the Organization's requirements for the coming biennium. The Committee considers that at least some of the additional requirements could have been included in the proposed programme budget for the biennium 2012-2013, thus avoiding a piecemeal approach to the budget process.**

5. **The Advisory Committee considers the contingency fund to be an essential budgetary instrument for addressing additional resource requirements and emphasizes the need to adhere to the provisions of General Assembly resolutions 41/213 and 42/211 on its use. The Committee recommends that the Secretary-General be requested to analyse the way in which the contingency fund is currently utilized and, in the future, to make every effort to incorporate additional requirements into the initial budget proposals.**